

**EAST CARROLL PARISH SHERIFF**  
**Lake Providence, Louisiana**

**Annual Financial Statements**  
**With Independent Auditor's Report**  
**As of and for the Year Ended**  
**June 30, 2022**  
**With Supplemental Information Schedules**

EAST CARROLL PARISH SHERIFF  
Lake Providence, Louisiana

Annual Financial Statements  
As of and for the Year Ended June 30, 2022  
With Supplemental Information Schedules

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Lake Providence, Louisiana  
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Member:  
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Certified Public Accountants  
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Practice Limited to  
Governmental Accounting,  
Auditing and  
Financial Reporting

### Independent Auditor's Report

EAST CARROLL PARISH SHERIFF  
Lake Providence, Louisiana

#### *Opinions*

I have audited the accompanying financial statements of the governmental activities, each major fund, non major funds, fiduciary funds and aggregate remaining fund information of the East Carroll Parish Sheriff, a component unit of the East Carroll Parish Police Jury, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the East Carroll Parish Sheriff's basic financial statements as listed in the table of contents.

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, non major funds, fiduciary funds and aggregate remaining fund information of the East Carroll Parish Sheriff as of June 30, 2022, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

#### *Basis for Opinion*

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*. My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am required to be independent of the East Carroll Parish Sheriff and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

#### *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

EAST CARROLL PARISH SHERIFF

Lake Providence, Louisiana

Independent Auditor's Report,

June 30, 2022

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the East Carroll Parish Sheriff's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

*Auditor's Responsibilities for the Audit of the Financial Statements*

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and Government Auditing Standards, I:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the East Carroll Parish Sheriff's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financials statements.
- Conclude whether, in my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the East Carroll Parish Sheriff's ability to continue as a going concern for a reasonable period of time.

EAST CARROLL PARISH SHERIFF

Lake Providence, Louisiana  
Independent Auditor's Report,  
June 30, 2022

I am required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that I identified during the audit.

***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, the Budgetary Comparison Schedules and notes to required supplementary information, the Schedule of Changes in Net OPEB Liability and Related Ratios, the Schedules of Employer's share of the Net Pension Liability, combining statements, and the Schedules of Employer Contributions, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with managements's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

***Supplementary Information***

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the East Carroll Parish Sheriff's basic financial statements. The accompanying schedule of compensation, benefits and other payments to agency head, affidavit, Justice System Funding Schedule for Collecting/Disbursing, and Justice System Funding Schedule for Receiving Entities, as listed in the Table of Contents, is presented for purpose of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financials statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In my opinion the schedule of compensation, benefits and other payments to agency head, affidavit, Justice System Funding Schedule for Collecting/Disbursing, and Justice System Funding Schedule for Receiving Entities is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

EAST CARROLL PARISH SHERIFF

Lake Providence, Louisiana  
Independent Auditor's Report,  
June 30, 2022

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, I have also issued a report dated August 10, 2022, on my consideration of the East Carroll Parish Sheriff's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the East Carroll Parish Sheriff's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the East Carroll Parish Sheriff's internal control over financial reporting and compliance.

***Report on Other Legal and Regulatory Requirements***

In accordance with the requirements of the Louisiana Legislative Auditor, I have issued a report, dated August 10, 2022, on the results of my state wide agreed-upon procedures performed in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards applicable to attestation engagements contained in *Government Auditing Standards*. The purpose of that report is solely to describe the scope of testing performed on those control and compliance areas identified in the Louisiana Legislative Auditor's state side agreed-upon procedures, and the results of that testing, and not to provide an opinion on control or compliance.



West Monroe, Louisiana  
August 10, 2022



**REQUIRED SUPPLEMENTARY INFORMATION  
PART I**

EAST CARROLL PARISH SHERIFF  
Lake Providence, Louisiana

**Management's Discussion and Analysis**  
June 30, 2022

As management of the East Carroll Parish Sheriff, I offer readers of the East Carroll Parish Sheriff's financial statements this narrative overview and analysis of the financial activities of the East Carroll Parish Sheriff for the fiscal year ended June 30, 2022. Please read it in conjunction with the basic financial statements and the accompanying notes to the financial statements.

**Overview of the Financial Statements**

This Management Discussion and Analysis document introduces the Sheriff's basic financial statements. The annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (Government-wide Financial Statements) provide information about the financial activities as a whole and illustrate a longer-term view of the Sheriff's finances. The Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balance - Governmental Fund (Fund Financial Statements) tell how these services were financed in the short term as well as what remains for future spending. Fund Financial Statements also report the operations in more detail than the Government-Wide Financial Statements by providing information about the most significant funds. This report also contains other supplementary information in addition to the basic financial statements themselves.

Our auditor has provided assurance in her independent auditor's report that the Basic Financial Statements are fairly stated. The auditor, regarding the Required Supplemental Information and the Supplemental Information is providing varying degrees of assurance. A user of this report should read the independent auditor's report carefully to ascertain the level of assurance being provided for each of the other parts in the Financial Section.

*Government-wide financial statements.* The *government-wide financial statements* are designed to provide readers with a broad overview of the East Carroll Parish Sheriff's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the East Carroll Parish Sheriff's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the East Carroll Parish Sheriff is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (for example, earned, but unused, sick leave).

**Fund financial statements.** A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The East Carroll Parish Sheriff, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the East Carroll Parish Sheriff can be divided into two categories: governmental funds and fiduciary (agency) funds.

**Governmental funds.** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The East Carroll Parish Sheriff adopts an annual appropriated budget for the general fund and the special revenue funds. A budgetary comparison statement is provided for the major funds to demonstrate compliance with these budgets.

**Fiduciary funds.** Fiduciary (agency) funds are used to account for resources held for the benefit of parties outside the government. Since these resources are not available to support the East Carroll Parish Sheriff's programs, Fiduciary (agency) funds are not reflected in the government-wide financial statement.

**Notes to the financial statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**Other Information** in addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the East Carroll Parish Sheriff's performance.

### **Government-wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. At the close of the most recent fiscal year, assets of the East Carroll Parish Sheriff exceeded liabilities by \$25,495,699. East Carroll Parish Sheriff's net position reflects its investment in capital assets (furniture and equipment), less any related debt used to acquire those assets that is still outstanding and reserves for debt service and inventory. These assets are not available for future spending. Although the investment in capital assets is reported net of related debt, the resources needed to repay this debt must be provided from other sources.

The balance in unrestricted net position is affected by two factors: 1) resources expended, over time, by the East Carroll Parish Sheriff to acquire capital assets from sources other than internally generated funds (i.e., debt), and 2) required depreciation on assets having been included in the statement of net position.

STATEMENT OF NET POSITION

	<u>2022</u>	<u>2021</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$18,981,696	\$16,860,829
Receivables	1,948,527	1,277,655
Inventory	97,502	85,463
Due from other funds	43	41
Utility deposit	310	310
Net Pension Asset	146,939	
Capital assets (net of accumulated depreciation)	<u>13,396,943</u>	<u>13,574,901</u>
<b>TOTAL ASSETS</b>	<u>34,571,960</u>	<u>31,799,199</u>
 <b>DEFERRED OUTFLOWS OF RESOURCES</b>		
Pension and OPEB related	<u>1,044,724</u>	<u>1,342,494</u>
 <b>LIABILITIES</b>		
Accounts payable	290,156	181,820
Salaries payable	78,629	75,082
Withholdings payable	36	36
Interest payable	17,635	19,901
Long term liabilities:		
Due within one year	1,025,000	1,000,000
Due in more than one year	6,755,000	7,780,000
Deferred issuance costs	(595,709)	(680,811)
Net OPEB liability	684,229	701,672
Net pension liability		<u>1,848,585</u>
<b>TOTAL LIABILITIES</b>	<u>8,254,976</u>	<u>10,926,285</u>
 <b>DEFERRED INFLOWS OF RESOURCES</b>		
Pension related	1,866,009	628,687
 <b>NET POSITION</b>		
Invested in capital assets, net of related debt	5,616,943	4,794,902
Unrestricted	<u>19,878,756</u>	<u>16,791,819</u>
<b>TOTAL NET POSITION</b>	<u>\$25,495,699</u>	<u>\$21,586,721</u>

STATEMENT OF ACTIVITIES

	<u>2022</u>	<u>2021</u>
<b>Public safety:</b>		
Personal services	\$2,634,329	\$2,835,754
Operating services	8,130,900	7,840,293
Materials and supplies	1,799,271	1,515,365
Travel	37,603	39,078
Debt service interest and other	332,051	681,003
Depreciation expense	<u>574,258</u>	<u>556,102</u>
<b>Total Program Expenses</b>	<u>13,508,412</u>	<u>13,467,595</u>
<b>Program revenues:</b>		
Charges for services:		
Commissions on license and taxes	26,879	32,203
Civil and criminal fees	61,494	75,790
Feeding prisoners	12,706,273	12,882,452
Vending machines, phones, work release	1,316,258	2,746,375
Tax notices	10,005	13,040
Bond fees	<u>11,354</u>	<u>14,783</u>
<b>Total program revenues</b>	<u>14,132,263</u>	<u>15,764,643</u>
<b>Net Program Expenses</b>	<u>623,851</u>	<u>2,297,048</u>

General revenues:		
Taxes		
Ad valorem	\$634,789	\$579,460
Sales tax	839,028	944,636
Grants and contributions not restricted to specific programs:		
Federal sources	10,750	2,138,788
State sources:		
State revenue sharing (net)	43,076	43,073
State supplemental pay	117,667	119,037
Other state grants	357,954	238,048
Interest earned	6,589	8,898
Miscellaneous	1,282,837	1,277,760
Special item - gain (loss) on disposal of assets	<u>(7,563)</u>	<u>(568)</u>
Change in Net Position	3,908,978	7,646,180
Net Position - Beginning of year as restated	<u>21,586,721</u>	<u>13,940,541</u>
Net Position - End of year	<u>\$25,495,699</u>	<u>\$21,586,721</u>

### Financial Analysis of the Government's Funds

As noted earlier, the East Carroll Parish Sheriff uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The focus of the governmental funds is to provide information on near-term inflows, outflows, and balances of expendable resources. Such information is useful in assessing the financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of June 30, 2022, combined governmental fund balances of \$20,659,257 shows an increase of \$2,691,897 over June 30, 2021. The General Fund's portion of the unreserved, unassigned fund balance of \$2,195,132 shows an increase (of approximately \$81,526) from the prior year amount. The Riverbend Detention Center's portion of the restricted fund balance of \$17,054,663 shows an increase (of approximately \$2,439,379) from the prior year amount.

### Budgetary Highlights

Differences between General Fund's original budget and the final budget for expenditures between the original budget and the final budget were an increase in personal services and benefits, operating services, materials and supplies, and capital outlay. Differences between the original budget and the final budget for revenues was an increase in ad valorem taxes, sales tax, federal revenue, other state grants, other revenues and operating transfers in.

Differences between Riverbend Detention Center's original budget and the final budget for expenditures were an increase in operating services, material and supplies, travel and other charges, capital outlay, and operating transfers out and a decrease in personal services and benefits. Differences between the original budget and the final budget for revenues was an increase in feeding and keeping prisoners, fees, charges and commissions for services, use of money and property, and other revenue and a decrease in operating transfer in.

## **Capital Asset and Debt Administration**

**Capital assets.** The East Carroll Parish Sheriff's investment in capital assets for its governmental activities as of June 30, 2022, amounts to \$13,396,943 (net of accumulated depreciation). This investment includes buildings, furniture and equipment. The increase in capital assets for the year was \$403,862 and deletions of \$74,555 for the year. The Sheriffs' has a net pension asset at June 30, 2022 of \$146,939.

**Long-term debt.** The East Carroll Parish Sheriff is a participating employer in a cost-sharing, multiple-employer defined benefit pension plan. The East Carroll Parish Sheriff contributes to a single-employer defined benefit healthcare plan ("the Retiree Health Plan"). The plan provides lifetime healthcare insurance for eligible retirees through the sheriff's group health insurance plan. Net OPEB obligation associated with the Retiree Health Plan at June 30, 2022 is \$684,229. The liability for the revenue bonds at June 30, 2022 is \$7,780,000.

## **Requests for Information**

This financial report is designed to provide a general overview of the East Carroll Parish Sheriff's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the East Carroll Parish Sheriff, P.O. Box 246, Lake Providence LA 71254.

August 10, 2022

## **BASIC FINANCIAL STATEMENTS**

EAST CARROLL PARISH SHERIFF  
Lake Providence, Louisiana

STATEMENT OF NET POSITION  
June 30, 2022

**ASSETS**

Cash and cash equivalents	\$18,981,696
Receivables	1,948,527
Due from other funds	43
Inventory	97,502
Utility deposit	310
Net Pension Asset	146,939
Capital assets (net of accumulated depreciation)	<u>13,396,943</u>
<b>TOTAL ASSETS</b>	<u><b>34,571,960</b></u>

**DEFERRED OUTFLOW OF RESOURCES**

Pension and OPEB related	<u>1,044,724</u>
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**LIABILITIES**

Accounts payable	290,156
Salaries payable	78,629
Withholdings payable	36
Interest payable	17,635
Long term liabilities:	
Due within one year	1,025,000
Due in more than one year	6,755,000
Deferred issuance costs	(595,709)
Net OPEB liability	<u>684,229</u>
<b>TOTAL LIABILITIES</b>	<u><b>8,254,976</b></u>

**DEFERRED INFLOWS OF RESOURCES**

Pension related	1,866,009
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**NET POSITION**

Invested in capital assets, net of related debt	5,616,943
Unrestricted	<u>19,878,756</u>
<b>TOTAL NET POSITION</b>	<u><b>\$25,495,699</b></u>

See independent auditor's report and the related notes to the financial statements.



## Statement B

EAST CARROLL PARISH SHERIFF  
 Lake Providence, Louisiana  
 STATEMENT OF ACTIVITIES  
 June 30, 2022

Public safety:	
Personal services	\$2,634,329
Operating services	8,130,900
Materials and supplies	1,799,271
Travel	37,603
Debt service interest and other	332,051
Depreciation expense	574,258
Total Program Expenses	<u>13,508,412</u>
Program revenues:	
Charges for services:	
Commissions on licenses and taxes	26,879
Civil and criminal fees	61,494
Feeding prisoners	12,706,273
Vending machines, phones, work release	1,316,258
Tax notices, etc.	10,005
Bond fees	11,354
Total program revenues	<u>14,132,263</u>
Net Program Expenses	623,851
General revenues:	
Taxes:	
Ad Valorem	634,789
Sales	839,028
Grants and contributions not restricted to specific programs:	
Federal sources	10,750
State sources:	
State revenue sharing (net)	43,076
State supplemental pay	117,667
Other state grants	357,954
Interest earned	6,589
Miscellaneous	1,282,837
Special item - gain (loss) on disposal of assets	<u>(7,563)</u>
Change in Net Position	3,908,978
<b>NET POSITION</b>	
Beginning of year	<u>21,586,721</u>
End of year	<u><u>\$25,495,699</u></u>

See independent auditor's report and the related notes to the financial statements.

EAST CARROLL PARISH SHERIFF  
Lake Providence, Louisiana  
GOVERNMENTAL FUNDS

Balance Sheet, June 30, 2022

	-----Major Funds-----			TOTAL
	GENERAL FUND	RIVERBEND DETENTION CENTER	OTHER GOVERN- MENTAL FUNDS	
<b>ASSETS</b>				
Cash and cash equivalents	\$2,160,535	\$15,560,796	\$1,260,365	\$18,981,696
Receivables	87,267	1,710,304	150,956	1,948,527
Due from other funds	4,452		43	4,495
Inventory		97,502		97,502
Utility deposit		310		310
<b>TOTAL ASSETS</b>	<u>\$2,252,254</u>	<u>\$17,368,912</u>	<u>\$1,411,364</u>	<u>\$21,032,530</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Accounts payable	\$6,446	\$281,808	\$1,902	\$290,156
Salaries payable	50,640	27,989		78,629
Withholdings payable	36			36
Due to other funds		4,452		4,452
<b>Total Liabilities</b>	<u>57,122</u>	<u>314,249</u>	<u>1,902</u>	<u>373,273</u>
Fund Balances:				
Restricted - public safety		17,054,663	1,409,462	18,464,125
Fund balances - unassigned	2,195,132			2,195,132
<b>Total Fund Balances</b>	<u>2,195,132</u>	<u>17,054,663</u>	<u>1,409,462</u>	<u>20,659,257</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u>\$2,252,254</u>	<u>\$17,368,912</u>	<u>\$1,411,364</u>	<u>\$21,032,530</u>

See independent auditor's report and the related notes to the financial statements.

EAST CARROLL PARISH SHERIFF  
Lake Providence, Louisiana

Reconciliation of Governmental Funds  
Balance Sheet to the Statement of Net Position

For the Year Ended June 30, 2022

Total Fund Balances at June 30- Governmental Funds (Statement C)		\$20,659,257
Net pension asset		146,939
Deferred outflow of resources		1,044,724
Cost of capital assets at June 30	\$18,516,229	
Less: Accumulated depreciation as of June 30	<u>(5,119,286)</u>	13,396,943
Long term liabilities at June 30, 2022:		
Bonds payable		(7,780,000)
Deferred issuance costs		595,709
Accrued interest payable		(17,635)
Net OPEB liability		(684,229)
Deferred inflows of resources		<u>(1,866,009)</u>
Net Position at June 30 (Statement A)		<u>\$25,495,699</u>

See independent auditor's report and the related notes to the financial statements.

EAST CARROLL PARISH SHERIFF  
Lake Providence, Louisiana  
GOVERNMENTAL FUND TYPE

Statement of Revenues, Expenditures, and  
Changes in Fund Balances

For the Year Ended June 30, 2022

	-----Major Funds-----			TOTAL
	GENERAL FUND	RIVERBEND DETENTION CENTER	OTHER GOVERN- MENTAL FUNDS	
Taxes :				
Ad valorem	\$634,789			\$634,789
Sales tax	839,028			839,028
Intergovernmental revenues:				
Federal grants	10,750			10,750
State grants:				
Feeding prisoners		12,706,273		12,706,273
State revenue sharing (net)	43,076			43,076
State supplemental pay	117,667			117,667
Other state grants	111,072	111,250	\$135,632	357,954
Fees, charges, and commissions for services:				
Commissions on licenses and taxes	26,879			26,879
Civil and criminal fees	61,494			61,494
Tax notices, etc.	10,005			10,005
Bond fees	11,354			11,354
Vending machine, phones, work release		1,316,258		1,316,258
Use of money and property	690	5,337	562	6,589
Other revenues	136,656	37,606	971,609	1,145,871
Total revenues	<u>2,003,460</u>	<u>14,176,724</u>	<u>1,107,803</u>	<u>17,287,987</u>
<b>EXPENDITURES</b>				
Public safety:				
Current:				
Personal services and related benefits	2,071,635	903,603		2,975,238
Operating services	338,237	7,774,746	17,917	8,130,900
Materials and supplies	116,200	1,664,177	18,894	1,799,271
Travel and other charges	32,925	4,678		37,603
Debt service		1,249,216		1,249,216
Capital outlay	262,937	140,925		403,862
Total expenditures	<u>2,821,934</u>	<u>11,737,345</u>	<u>36,811</u>	<u>14,596,090</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>(818,474)</u>	<u>2,439,379</u>	<u>1,070,992</u>	<u>2,691,897</u>

(Continued)

EAST CARROLL PARISH SHERIFF  
 Lake Providence, Louisiana  
 GOVERNMENTAL FUND TYPE - GENERAL FUND  
 Statement of Revenues, Expenditures, and  
 Changes in Fund Balances

	-----Major Funds-----			
	GENERAL FUND	RIVERBEND DETENTION CENTER	OTHER GOVERN- MENTAL FUNDS	TOTAL
<b>OTHER FINANCING SOURCE (Use):</b>				
Transfers in	\$900,000	\$200,000		1,100,000
Transfers out		(200,000)	(\$900,000)	(1,100,000)
Total Other Financing Source (Use)	900,000	NONE	(900,000)	NONE
<b>EXCESS OF REVENUES AND OTHER SOURCE OVER EXPENDITURES AND OTHER USE</b>	81,526	2,439,379	170,992	2,691,897
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>2,113,606</u>	<u>14,615,284</u>	<u>1,238,470</u>	<u>17,967,360</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u><u>\$2,195,132</u></u>	<u><u>\$17,054,663</u></u>	<u><u>\$1,409,462</u></u>	<u><u>\$20,659,257</u></u>

(Concluded)

See independent auditor's report and the related notes to the financial statements.

EAST CARROLL PARISH SHERIFF  
Lake Providence, Louisiana

Reconciliation of Governmental Funds  
Statement of Revenue, Expenditures, and Changes  
in Fund Balances to the Statement of Activities

For the Year Ended June 30, 2022

Total net change in fund balances - governmental funds (Statement D)	\$2,691,897
Amounts reported for governmental activities in the Statement of Activities are different because: Capital outlays are reported in governmental funds as expenditures. However, in the statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeds capital outlay in the period.	(170,396)
Governmental funds do not report gain or loss on disposition of assets. In the Statement of Activities, gain on disposition of assets increased when the asset is disposed.	(7,563)
Discounts on bond issues and other costs of issuance are reported as an expenditure in the governmental funds but are carried to the government wide statement of net position and amortized over the life of the bonds. This is the difference between the total deferred costs carried to the statement of net position and the amount amortized for the current year.	(85,101)
Interest on long-term debt in the Statement of Activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the Statement of Activities, however, interest expense is recognized as the interest accrues, regardless of when it is due.	2,266
Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.	1,000,000
Payments of long-term debt, including contributions to OPEB obligation, are reported as expenditures in governmental funds. However, those amounts are a reduction of long-term liabilities in the Statement of Net Position and are not reflected in the Statement of Activities.	(33,408)
Non-employer contributions to pension plan	136,966
Pension expense	<u>374,317</u>
Change in Net Position of governmental activities (Statement B)	<u>\$3,908,978</u>

See independent auditor's report and the related notes to the financial statements.

**Statement E**

**EAST CARROLL PARISH SHERIFF**  
**Lake Providence, Louisiana**  
**Statement of Fiduciary Net Position**

June 30, 2022

	<u>TAX COLLECTOR FUND</u>	<u>CONFIS CATED FUNDS</u>	<u>CRIMINAL FUND</u>	<u>CIVIL FUND</u>	<u>ECDC INMATE</u>	<u>RBDC INMATE</u>	<u>TOTAL</u>
<b>ASSETS</b>							
Cash and cash equivalents	<u>\$3,132</u>	<u>\$25,905</u>	<u>\$54,969</u>	<u>\$9,000</u>	<u>\$5,220</u>	<u>\$109,594</u>	<u>\$207,820</u>
<b>TOTAL ASSETS</b>	<u><u>\$3,132</u></u>	<u><u>\$25,905</u></u>	<u><u>\$54,969</u></u>	<u><u>\$9,000</u></u>	<u><u>\$5,220</u></u>	<u><u>\$109,594</u></u>	<u><u>\$207,820</u></u>
<b>LIABILITIES</b>							
Due to other funds					\$43		\$43
Due to taxing bodies and others	<u>\$3,132</u>	<u>\$25,905</u>	<u>\$54,969</u>	<u>\$9,000</u>	<u>5,177</u>	<u>\$109,594</u>	<u>207,777</u>
<b>TOTAL LIABILITIES</b>	<u><u>\$3,132</u></u>	<u><u>\$25,905</u></u>	<u><u>\$54,969</u></u>	<u><u>\$9,000</u></u>	<u><u>\$5,220</u></u>	<u><u>\$109,594</u></u>	<u><u>\$207,820</u></u>

See independent auditor's report and the related notes to the financial statements.

EAST CARROLL PARISH SHERIFF  
Lake Providence, Louisiana

Statement of Changes in Fiduciary Net Position  
For the Year Ended June 30, 2022

	TAX COLLECTOR FUND	CON- FISCATED FUND	CRIMINAL FUND	SHERIFF'S CIVIL FUND	ECDC INMATE FUND	RBDC INMATE FUND	TOTAL
<b>UNSETTLED BALANCES AT BEGINNING OF YEAR</b>	\$979,539	\$27,918	\$54,419	\$9,000	\$5,177	\$200,915	\$1,276,968
<b>ADDITIONS</b>							
Deposits :							
Ad valorem taxes	5,689,578						5,689,578
State Revenue Sharing	122,708						122,708
Beer and Liquor licenses	3,080						3,080
Interest on:							
NOW accounts	354						354
Delinquent taxes	3,796						3,796
Tax notices, etc.	9,775						9,775
Appearance bonds, fines, etc.			673,082				673,082
Inmate deposits						3,807,024	3,807,024
Sheriff's sales, etc.				38,982			38,982
Other	3,721						3,721
Total additions	<u>5,833,012</u>	NONE	<u>673,082</u>	<u>38,982</u>	NONE	<u>3,807,024</u>	<u>10,352,100</u>
Total	<u>6,812,551</u>	<u>27,918</u>	<u>727,501</u>	<u>47,982</u>	<u>5,177</u>	<u>4,007,939</u>	<u>11,629,068</u>
<b>REDUCTIONS</b>							
Deposits settled to:							
Clerk of Court	210		57,184				57,394
Louisiana Dept. Of Forestry	3,149						3,149
Louisiana Tax Commission	7,206						7,206
Fifth District Levee Board	200,538						200,538
Crime Lab			75,776				75,776
Judicial Expense			12,079				12,079
Louisiana Comm. on Law Enf.			5,560				5,560
East Carroll Parish:							
Criminal Court Fund			201,398				201,398
District attorney			83,969				83,969
Police Jury	2,914,988						2,914,988
School Board	800,490						800,490
Sheriff	688,888		83,088	3,258			775,234
Assessor	432,767						432,767
Hospital	515,254						515,254
Indigent Defender Board			115,428				115,428
Litigants			16,128	35,688			51,816
Lake Providence Port Comm.	160,120						160,120
Pension Funds	159,590						159,590

(Continued)



EAST CARROLL PARISH SHERIFF  
 Lake Providence, Louisiana  
 Statement of Changes in  
 Fiduciary Net Position

	<u>TAX COLLECTOR FUND</u>	<u>CON- FISCATED FUND</u>	<u>CRIMINAL FUND</u>	<u>SHERIFF'S CIVIL FUND</u>	<u>ECDC INMATE FUND</u>	<u>RBDC INMATE FUND</u>	<u>TOTAL</u>
<b>REDUCTIONS (CONTD.)</b>							
Deposits settled to (contd.):							
Inmate disbursements						\$3,898,345	\$3,898,345
Bunches Bend Protection District	\$496,037						496,037
Refunds	426,901						426,901
Other settlements	3,281	\$2,013	\$21,922	\$36			27,252
Total reductions	<u>6,809,419</u>	<u>2,013</u>	<u>672,532</u>	<u>38,982</u>	<u>NONE</u>	<u>3,898,345</u>	<u>11,421,291</u>
<b>UNSETTLED BALANCES AT END OF YEAR</b>							
	<u>\$3,132</u>	<u>\$25,905</u>	<u>\$54,969</u>	<u>\$9,000</u>	<u>\$5,177</u>	<u>\$109,594</u>	<u>\$207,777</u>

See independent auditor's report and the related notes to the financial statements.

EAST CARROLL PARISH SHERIFF  
Lake Providence, Louisiana

Notes to the Financial Statements  
As of and For the Year Ended June 30, 2022

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the sheriff serves a four year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The sheriff also administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, serving subpoenas, et cetera. As the ex-officio tax collector of the parish, the sheriff is responsible for the collection and distribution of ad valorem property taxes, parish occupational licenses, state revenue sharing funds, sportsmen licenses, and fines, costs, and bond forfeitures imposed by the district court.

The sheriff has the responsibility for enforcing state and local laws, ordinances, et cetera, within the territorial boundaries of the parish. The sheriff provides protection to the residents of the parish through on-site patrols, investigations, et cetera, and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera. Additionally, the sheriff, when requested, provides assistance to other law enforcement agencies within the parish.

The accompanying financial statements of the East Carroll Parish Sheriff have been prepared in conformity with U.S. generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*, issued in June 1999.

**A. REPORTING ENTITY**

As the governing authority of the parish, for reporting purposes, the East Carroll Parish Police Jury is the financial reporting entity for East Carroll Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which primary government is financially accountable, and (c) other organizations for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the East Carroll Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial responsibility. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

EAST CARROLL PARISH SHERIFF  
Lake Providence, Louisiana  
Notes to the Financial Statements (Continued)

1. Appointing a voting majority of an organization's governing body, and:
  - a. The ability of the police jury to impose its will on that organization and/or
  - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury maintains and operates the parish courthouse in which the sheriff's office is located and provides partial funding for equipment, furniture and supplies of the sheriff's office, the sheriff was determined to be a component unit of the East Carroll Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the sheriff and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the East Carroll Parish financial reporting entity.

**B. BASIC FINANCIAL STATEMENTS - GOVERNMENT-WIDE STATEMENTS**

The sheriff's basic financial statements include both government-wide (reporting the sheriff as a whole) and fund financial statements (reporting the sheriff's major funds). Both government-wide and fund financial statements categorize primary activities as either governmental or business type. All activities of the sheriff are classified as governmental.

The Statement of Net Position (Statement A) and the Statement of Activities (Statement B) display information about the reporting government as a whole. These statements include all the financial activities of the sheriff, except for fiduciary funds. Fiduciary funds are reported in the Statement of Fiduciary Net Assets and the Statement of Changes in Fiduciary Net Position at the fund financial statement level.

In the Statement of Net Position, governmental activities are presented on a consolidated basis and are presented on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term obligations. Net position is reported in three parts; invested in capital assets, net of any related debt; restricted net position; and unrestricted net position.

## EAST CARROLL PARISH SHERIFF

Lake Providence, Louisiana

### Notes to the Financial Statements (Continued)

The government-wide financial statements are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

**Program Revenues** - Program revenues included in the Statement of Activities (Statement B) are derived directly from parties outside the sheriff's taxpayers or citizenry. Program revenues reduce the cost of the function to be financed from the sheriff's general revenues.

**Allocation of Indirect Expenses** - The sheriff reports all direct expenses by function in the Statement of Activities (Statement B). Direct expenses are those that are clearly identifiable with a function. Indirect expenses of other functions are not allocated to those functions but are reported separately in the Statement of Activities. Depreciation expense, which can be specifically identified by function, is included in the direct expenses of each function. Interest on general long-term debt is considered an indirect expense and is reported separately on the Statement of Activities.

### C. BASIC FINANCIAL STATEMENTS - FUND FINANCIAL STATEMENTS

The financial transactions of the sheriff are reported in individual funds in the fund financial statements. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities. Fund financial statements report detailed information about the sheriff. The focus of governmental fund financial statements is on major funds rather than reporting funds by type. Each major fund is presented in a separate column.

A fund is a separate accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Funds are classified into three categories; governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types". Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through service charges or user fees. Fiduciary funds are used to account for assets held for others. The sheriff's current operations require the use of only governmental and fiduciary funds. The governmental and fiduciary fund types used by the sheriff are described as follows:

**Governmental Fund Types**

**Major Funds** - The General Fund, as provided by Louisiana Revised Statute 13:781, is the principal fund of the sheriff and is used to account for the operations of the sheriff's office. The various fees and charges due to the sheriff's office are accounted for in this fund. General operating expenditures are paid from this fund. The Riverbend Detention Center Special Revenue Fund, is used to account for the proceeds of specific revenue sources such as grants and state and parish funds for maintaining state and parish prisoners. Those revenues are restricted to expenditures for specified purposes.

**Non Major Funds** - The East Carroll Detention Center Special Revenue Fund, is used to account for the proceeds of specific revenue sources such as grants for mowing. Those revenues are restricted to expenditures for specified purposes. The Commissary Funds are used for commissary sales to inmates and inmate related expenditures.

**Fiduciary Fund Type - Agency Funds**

The agency funds are used as depositories for civil suits, cash bonds, taxes, fees, et cetera. Disbursements from the funds are made to various parish agencies, litigants in suits, et cetera, in the manner prescribed by law. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Consequently, the agency funds have no measurement focus, but use the modified accrual basis of accounting.

**D. BASIS OF ACCOUNTING**

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurement made regardless of the measurement focus applied.

**1. Accrual:**

Both governmental and fiduciary type activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

**2. Modified Accrual:**

The governmental funds financial statements are presented on the modified accrual basis of accounting. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial

EAST CARROLL PARISH SHERIFF  
Lake Providence, Louisiana  
Notes to the Financial Statements (Continued)

resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statements for governmental funds.

Governmental funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The sheriff considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

### **Revenues**

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1993 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December, January, and February of the fiscal year.

Intergovernmental revenues and fees, charges, and commissions for services are recorded when the sheriff is entitled to the funds.

Interest income on time deposits is recorded when the time deposits have matured and the income is available.

Substantially all other revenues are recognized when received by the sheriff.

Based on the above criteria, intergovernmental revenue and fees, charges, and commissions for services are treated as susceptible to accrual.

EAST CARROLL PARISH SHERIFF  
 Lake Providence, Louisiana  
 Notes to the Financial Statements (Continued)

**Expenditures**

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

**E. SALES TAXES**

On November 2, 2004, voters of the parish approved a one per cent sales and use tax which is dedicated for the purpose of drug education, prevention and enforcement, personnel, training and equipment, and other lawful expenses of the operations of the law enforcement district. The tax is for an indefinite period of time.

**F. CASH AND CASH EQUIVALENTS**

Under state law, the sheriff may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 2022, the sheriff has cash and equivalents (book balances) totaling \$19,189,516 as follows:

Demand deposits	\$19,189,416
Petty cash	<u>100</u>
Total	<u>\$19,189,516</u>

*Custodial Credit Risk:* Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the government will not be able to recover its deposits. Under state law, the deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal or exceed the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Sheriff that the fiscal agent bank has failed to pay deposited funds upon demand. Further, Louisiana Revised Statute 39:1224 states that securities held by a third party shall be deemed to be held in the Sheriff's name. The Sheriff does not have a policy concerning custodial risk.

Cash and cash equivalents (bank balances) at June 30, 2022, are secured as follows:

EAST CARROLL PARISH SHERIFF  
 Lake Providence, Louisiana  
 Notes to the Financial Statements (Continued)

Bank balances	<u>\$19,461,141</u>
Federal deposit insurance	\$14,655,232
Pledged securities (uncollateralized)	<u>5,925,571</u>
Total	<u>\$20,580,803</u>

**G. CAPITAL ASSETS**

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The sheriff maintains a threshold level of \$1,000 or more for capitalizing capital assets.

Capital assets are recorded in the GWFS, but are not reported in the FFS. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes by the sheriff, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Buildings	20-40 years
Furniture and fixtures	5 - 10 years
Vehicles	5 - 15 years
Equipment	5 - 20 years

**H. RISK MANAGEMENT**

The sheriff is exposed to various risk of loss related to torts; theft of, damage to, and destruction of assets and errors and omissions. To handle such risk of loss, the sheriff maintains commercial insurance policies covering his automobiles and surety bond coverage. No claims were paid on any of the policies during the past three years which exceeded the policies' coverage amounts. There were no significant reductions in insurance coverage during the year ended June 30, 2022.

**I. VACATION AND SICK LEAVE**

Employees will receive one week annual vacation leave for the first year of service and two weeks for the second year of service. A week is defined as the number of days normally worked during the employee's tour of duty. Annual vacation leave does not accrue and cannot be carried forward in the next year. Sick leave accrues at one-half (½) day per month after three months



of employment, up to a total of six (6) days per year, with a cap of 12 days. There is no monetary value for accumulated sick leave.

## **J. PENSION PLANS**

The East Carroll Parish Sheriff's Office is a participating employer in a cost-sharing, multiple-employer defined benefit pension plan as described in Note 5. For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of each of the plans, and additions to/deductions for the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms.

## **K. EQUITY CLASSIFICATIONS**

In the government-wide statements, equity is classified as net position and displayed in three components:

- a. Net investment in capital assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowing that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position - Consists of net position with constraints placed on the use either by (1) external groups, such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position - All other net position that does not meet the definition of "restricted" or "net investment in capital assets."

When expenditures are incurred for the purposes for which both restricted and unrestricted amounts are available, the Sheriff reduces restricted amounts first, followed by unrestricted amounts. When expenditures are incurred for purposes for which committed, assigned and unassigned amounts are available, the Sheriff reduces committed amounts first, followed by assigned amounts and the unassigned amounts.

In the fund financial statements, governmental fund equity is classified as fund balance. As such, fund balances of the governmental funds are classified as follows:

EAST CARROLL PARISH SHERIFF  
Lake Providence, Louisiana  
Notes to the Financial Statements (Continued)

*Nonspendable* - represents amounts that are not expected to be converted to cash because they are either not in spendable form or legally or contractually required to be maintained intact.

*Restricted* - represents balances where constraints have been established by parties outside the Sheriff's office or imposed by law through constitutional provisions or enabling legislation.

*Committed* - represents balances that can only be used for specific purposes pursuant to constraints imposed by formal action of the Sheriff's highest level of decision-making authority.

*Assigned* - represents balances that are constrained by the government's intent to be used for specific purposes, but are not restricted nor committed.

*Unassigned* - represents balances that have not been assigned to other funds and that have not been restricted, committed, or assigned to specific purposes within the general fund.

The General Fund has an unassigned fund balance of \$2,195,132. If applicable, the Sheriff would typically use restricted fund balances first, followed by committed resources and assigned resources as appropriate opportunities arise, but reserves the right to selectively spend unassigned resources first and to defer the use of these other classified funds. The Sheriff considers restricted amounts have been spent when an expenditure has been incurred for the purpose for which both restricted and unrestricted fund balance is available.

#### **L. DEBT ISSUANCE COSTS**

Debt issuance costs incurred in connection with the issuance of long-term debt are capitalized and amortized over the term of the debt using the straight-line method. The unamortized amount is presented as a reduction of long-term debt on the balance sheet.

#### **M. INTERFUND TRANSACTIONS**

Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. All other interfund transactions are reported as transfers.

**N. ELIMINATION AND RECLASSIFICATIONS**

In the process of aggregating data for the Statement of Net Position and the Statement of Activities some amounts reported as interfund activity and balances in the funds were eliminated or reclassified. Interfund receivables and payables were eliminated to minimize the “grossing up” effect on assets and liabilities within the governmental activities column.

**O. DEFERRED OUTFLOWS/INFLOWS OF RESOURCES**

The Statement of Net Position reports a separate section for deferred outflows and (or) deferred inflows of financial resources. Deferred outflows of resources represent a consumption of net position that applies to future periods and will not be recognized as an outflow of resources (expense/expenditure) until the applicable period. Deferred inflows of resources represent an acquisitions of net position that applies to future periods and will not be recognized as an inflow of resources until that time.

**P. ESTIMATES**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

**Q. TOTAL COLUMN ON THE BALANCE SHEET**

The total column on the balance sheet is captioned Memorandum Only (overview) to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with U.S. generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**2. LEVIED TAXES**

The Sheriff levied the following millage for ad valorem taxes for 2021:

Constitutional	12.85	indefinite
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EAST CARROLL PARISH SHERIFF  
 Lake Providence, Louisiana  
 Notes to the Financial Statements (Continued)

The taxes are normally collected in December of the current year and January and February of the ensuing year. Property taxes are recorded as receivables and revenues in the year assessed. The property tax calendar is as follows:

Assessment date	January 1
Levy date	June 30
Tax bills mailed	November 23
Total taxes due	December 31
Penalties & interest added	February 1 of ensuing year
Tax Sale	April 14 of ensuing year *

The assessed value was \$50,225,291 in 2021. Louisiana state law exempts the first \$75,000 of assessed value of a taxpayer’s primary residence from parish property tax. In 2021, this homestead exemption was \$5,459,442 of the total assessed value. The following are the principal taxpayers for the parish:

	2021 Assessed Valuation	% of Total Assessed Valuation
Trunkline Gas Company	\$4,745,090	9.45%
Tennessee Gas Pipeline Company	3,125,450	6.22%
Columbia Gulf Transmission Company	2,728,110	5.43%
Southern Natural Gas Company	1,842,980	3.67%
Nutrien Ag Solutions, Inc.0	1,801,626	3.59%
Total	<u>\$14,245,277</u>	<u>28.36%</u>

**3. RECEIVABLES**

The receivables of \$1,948,527 at June 30, 2022, are as follows:

Class of receivables:	RB			Total
	General Fund	Detention Center	Non Major Funds	
Taxes - Sales	\$70,000			\$70,000
Intergovernmental revenues:				
State grants	12,560		\$67,816	80,376
Fees, charges, and commissions for services	374	\$1,710,304		1,710,678
Other	4,333		83,140	87,473
Total	<u>\$87,267</u>	<u>\$1,710,304</u>	<u>\$150,956</u>	<u>\$1,948,527</u>

EAST CARROLL PARISH SHERIFF  
 Lake Providence, Louisiana  
 Notes to the Financial Statements (Continued)

**4. ON-BEHALF PAYMENTS**

Certain employees of the East Carroll Parish Sheriff receive supplemental pay from the State. In accordance with GASB Statement No. 24, the Sheriff has recorded revenues and expenditures for these payments in the General Fund. Revenues and expenditures under this arrangement totaled \$117,667.

**5. CHANGES IN CAPITAL ASSETS**

A summary of changes in buildings and office furnishings and equipment for the year ended June 30, 2022, follows:

	Beginning Balance	Additions	Deletions	Ending Balance
General Fund:				
Weapons	\$26,817			\$26,817
Furniture and equipment	253,001	\$35,971	(\$18,140)	270,832
Vehicles	802,341	226,966	(56,415)	972,892
Sub-total General Fund	1,082,159	262,937	(74,555)	1,270,541
East Carroll Detention Center:				
Buildings	1,533,329			1,533,329
Improvements other than buildings	86,984			86,984
Weapons	11,317			11,317
Furniture and equipment	189,558			189,558
Vehicles	185,861			185,861
Sub-total ECDC	2,007,049	NONE	NONE	2,007,049
Riverbend Detention Center:				
Construction in progress	140,926	140,925	(281,851)	NONE
Buildings	14,479,373	281,851		14,761,224
Furniture and equipment	196,443			196,443
Vehicle	280,972			280,972
Sub-total RBDC	15,097,714	422,776	(281,851)	15,238,639
Total assets	18,186,922	685,713	(356,406)	18,516,229
Less accumulated depreciation	4,612,021	574,258	(66,993)	5,119,286
Net capital assets	\$13,574,901	\$111,455	(\$289,413)	\$13,396,943

Depreciation expense of \$574,258 was charged to the public safety function.

**6. PENSION PLAN**

The Sheriff contributes to the Sheriffs' Pension and Relief Fund (Fund) which is a cost-sharing multiple-employer defined benefit pension plan established in accordance with the provisions of Louisiana Revised Statute 11:2171 to provide retirement, disability and survivor benefits to employees of the sheriff's offices throughout the State of Louisiana, employees of the Louisiana Sheriffs' Association and the Sheriff's Pension and Relief Fund's office. Membership in the Fund is required for all eligible sheriffs and

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Notes to the Financial Statements (Continued)

deputies. The Fund issues an annual publicly available financial report that includes financial statements and required supplementary information for the Fund, which can be obtained at [www.la.state.la.gov](http://www.la.state.la.gov).

***Summary of Significant Accounting Policies.***

The Sheriffs' Pension and Relief Fund prepares its employer schedules in accordance with Governmental Accounting Statement No. 68 - *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27*. GASB Statement No. 68 established standards for measuring and recognizing liabilities, deferred outflows of resources, deferred inflows of resources and expenses/expenditures. It provides methods and assumptions that should be used to project benefit payments, discount projected benefit payments to their actuarial present value and attribute that present value to periods of employee service. It also provides methods to calculate participating employer's proportionate share of net pension liability (asset), deferred inflows, deferred outflows, pension expense and amortization periods for deferred inflows and deferred outflows.

The Sheriffs' Pension and Relief Fund's employer schedules were prepared using the accrual basis of accounting. Employer contributions, for which the employer allocations are based, are recognized in the period in which the employee is compensated for services performed.

***Plan Fiduciary Net Position.***

Plan fiduciary net position is a significant component of the Fund's collective net pension liability. The Fund's plan fiduciary net position was determined using the accrual basis of accounting. The Fund's assets, liabilities, revenues, and expenses were recorded with the use of estimates and assumptions in conformity with accounting principles generally accepted in the United States of America. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements and estimates over the determination of the fair market value of the Fund's investments. Accordingly, actual results may differ from estimated amounts.

***Pension Amount Netting.***

The deferred outflows and deferred inflows of resources attributable to differences between projected and actual earnings on pension plan investments recorded in different years are netted to report only a deferred outflow or a deferred inflow on the schedule of pension amounts. The remaining categories of deferred outflows and deferred inflows are not presented on a net basis.

***Plan Description.***

The Fund was established for the purpose of providing retirement benefits for employees of sheriffs' offices throughout the State of Louisiana, employees of Louisiana Sheriffs' Association and the employees of the Fund. The projection of benefit payments in the calculation of the total pension liability includes all benefits to be provided to current active and inactive employees through the Fund in accordance with

EAST CARROLL PARISH SHERIFF  
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the benefit terms and any additional legal agreements to provide benefits that are in force at the measurement date.

Substantially all employees of the East Carroll Parish Sheriff's office are members of the Louisiana Sheriff's Pension and Relief Fund (Fund), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

*Plan Benefits*

Retirement Benefits

For members who become eligible for membership on or before December 31, 2011: Members with twelve years of creditable service may retire at age fifty-five; members with thirty years of service may retire regardless of age. The retirement allowance is equal to 3.33 percent of their final-average compensation multiplied by his years of creditable service, not to exceed 100% of average final compensation. Active, contributing members with at least ten years of creditable service may retire at age sixty. The accrued normal retirement benefit is reduced actuarially for each month or fraction thereof that retirement begins prior to the member's earliest normal retirement date assuming continuous service.

For a member whose first employment making him eligible for membership in the system began on or after January 1, 2012: Members with twelve years of creditable service may retire at age sixty-two; members with twenty years of service may retire at age sixty; members with thirty years of creditable service may retire at age fifty-five. The benefit accrual rate for such members with less than thirty years of service is three percent; for members with thirty or more years of service; the accrual rate is 3.33 percent. The retirement allowance is equal to the benefit accrual rate times the member's average final compensation multiplied by his years of creditable service, not to exceed (after reduction for optional payment form) 100% of average final compensation. Members with twenty or more years of service may retire with a reduced retirement at age fifty.

For a member whose first employment making him eligible for membership in the system began on or before June 30, 2006, final average compensation is based on the average monthly earnings during the highest thirty-six consecutive months or joined months if service was interrupted. The earnings to be considered for each twelve-month period within the thirty-six month period shall not exceed 125% of the preceding twelve-month period.

For a member whose first employment making him eligible for membership in the system began after June 30, 2006 and before July 1, 2013, final average compensation is based on the average monthly earnings during the highest sixty consecutive months or joined months if service was interrupted. The earnings to be considered for each twelve-month period within the sixty month period shall not exceed 125% of the preceding twelve-month period.

For a member whose first employment making him eligible for membership in the system began on or after July 1, 2013, final average compensation is based on the average monthly earnings during the highest

## EAST CARROLL PARISH SHERIFF

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### Notes to the Financial Statements (Continued)

sixty consecutive months or joined months if service was interrupted. The earnings to be considered for each twelve-month period within the sixty month period shall not exceed 115% of the preceding twelve-month period.

#### Disability Benefits

A member is eligible to receive disability benefits if he has at least ten years of creditable service when a non-service related disability is incurred; there are no service requirements for a service related disability. Disability benefits shall be the lesser of 1) a sum equal to the greatest of 45% of final average compensation or the members' accrued retirement benefit at the time of termination of employment due to disability or 2) the retirement benefit which would be payable assuming continued service to the earliest normal retirement age. Members who become partially disabled receive 75% of the amount payable for total disability.

#### Survivor Benefits

Survivor benefits for death solely as a result of injuries received in the line of duty are based on the following. For a spouse alone, a sum equal to 50% of the members' final average compensation with a minimum of \$150 per month. If a spouse is entitled to benefits and has a child or children under eighteen years of age (or over said age if physically or mentally incapacitated and dependent upon the member at the time of his death), an additional sum of 15% of the member's final average compensation is paid to each child with total benefits paid to spouse and children to exceed 100%. If a member dies with no surviving spouse, surviving children under age eighteen will receive monthly benefits of 15% of the member's final average compensation up to a maximum of 60% of final average compensation if there are more than four children. If a member is eligible for normal retirement at the time of death, the surviving spouse receives an automatic option 2 benefit. The additional benefit payable to children shall be the same as those available for members who die in the line of duty. In lieu of receiving option 2 benefit, the surviving spouse may receive a refund of the member's accumulated contributions. All benefits payable to surviving children shall be extended through age twenty-three, if the child is a full time student in good standing enrolled at a board approved or accredited school, college, or university.

#### Deferred Benefits:

The Fund does provide for deferred benefits for vested members who terminate before being eligible for retirement. Benefits become payable once the member reaches the appropriate age for retirement.

#### Back Deferred Retirement Option Plan (Back-DROP)

In lieu of receiving a service retirement allowance, any member of the Fund who has more than sufficient service for a regular service retirement may elect to receive a "Back-DROP" benefit. The Back-DROP benefit is based upon the Back-DROP period selected and the final average compensation prior to the period selected. The Back-DROP period is the lesser of three years or the service accrued between the time a member first becomes eligible for retirement and his actual date of retirement. For those



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individuals with thirty or more years, the Back-DROP period is the lesser of four years or service accrued between the time a member first becomes eligible for retirement and his actual date of retirement. At retirement the member's maximum monthly retirement benefit is based upon his service, final average compensation and plan provisions in effect on the last day of creditable service immediately prior to the commencement of the Back-DROP period. In addition to the monthly benefit at retirement, the member receives a lump-sum payment equal to the maximum monthly benefit as calculated above multiplied by the number of months in the Back-DROP period. In addition, the member's Back-DROP account will be credited with employee contributions received by the retirement fund during the Back-DROP period. Participants have the option to opt out of this program and take a distribution, if eligible or to rollover the assets to another qualified plan.

According to state statute, contribution requirements for all employers are actuarially determined each fiscal year. For the year ending June 30, 2022, the actual employer contribution rate was 12.25%.

In accordance with state statute, the Fund also receives ad valorem taxes, insurance premium taxes, and state revenue sharing funds. These additional sources of income are used as employer contributions and are considered support from non-employer contributing entities, but are not considered special funding situations. Non-employer contribution revenue for the year ended June 30, 2021 was \$136,966.

The Sheriff's contractually required composite contribution rate for the year ended June 30, 2021 was 12.25% of annual payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any Unfunded Actuarial Accrued Liability. The East Carroll Parish Sheriff's contributions to the Fund for the years ended June 30, 2022 and 2021 were \$265,899 and \$264,633, respectively, equal to the required contributions for each year.

The Sheriff has elected under state statute to pay both the employer and the employee contributions to the retirement system. Due to this election, the Sheriff contributed an additional \$63,986 on behalf of the employees for the year.

***Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions***

For the years ending June 30, 2022 and 2021, the Sheriff reported an (asset) liability of (\$146,939) and \$1,848,585, respectively, for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021 and 2020, respectively, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Sheriffs' proportion of the net pension liability was based on a projection of the Sheriffs' long-term share of contributions to the pension plan relative to the projected contributions of all participating sheriffs', actuarially determined. At June 30, 2021, the Sheriffs' proportion was .2965 percent, which was an increase of .029 from its proportion measured as of June 30, 2020.

EAST CARROLL PARISH SHERIFF

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Notes to the Financial Statements (Continued)

For the year ended June 30, 2022, the Sheriff recognized pension expense of \$40,633. At June 30, 2021, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience		\$204,600
Changes in assumptions	\$452,170	
Net difference between projected and actual earnings on pension plan		1,326,921
Changes in employer's proportion of beginning NPL	159,450	218,050
Differences between employer and proportionate share of contributions	68	640
Sheriff contributions subsequent to the measurement date	265,899	
Total	\$877,587	\$1,750,211

\$265,899 reported as deferred outflows of resources related to pensions resulting from the East Carroll Parish Sheriffs' contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ended June 30:	
2022	(\$367,651)
2023	(163,343)
2024	(219,072)
2025	(388,457)
Total	(\$1,138,523)

**Actuarial assumptions.** The total pension liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Valuation Date	June 30, 2021
Actuarial cost Method	Entry Age Normal Method
Actuarial Assumptions:	
Investment Rate of Return	6.90%, net of investment expense
Discount Rate	6.90%
Projected salary increases	5.0% (2.50% inflation, 2.50% merit)

EAST CARROLL PARISH SHERIFF  
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 Notes to the Financial Statements (Continued)

Mortality rates	<p>Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Employees multiplied by 120% for males and 115% for females for active members, each with full generational projection using the appropriate MP2019 scale.</p> <p>Pub-2010 Public Retirement Plans Mortality Table for Safety Below-Median Healthy Retirees multiplied by 120% for males and 115% for females for annuitants and beneficiaries, each with full generational projection using the appropriate MP2019 scale.</p> <p>Pub-2010 Public Retirement Plans Mortality Table for Safety Disabled Retirees multiplied by 120% for males and 115% for females for active members, each with full generational projection using the appropriate MP2019 scale.</p>
Expected remaining service lives	2021 - 5 years, 2020 - 6 years, 2019 - 6 years, 2018 - 6 years, 2017 - 7 years, 2016 - 7 years, 2015 - 6 years
Cost of Living Adjustments	The present value of future retirement benefits is based on benefits currently being paid by the Fund and includes previously granted

The mortality rate assumptions were set after reviewing an experience study performed over the period July 1, 2014 through June 30, 2019. The data was then assigned credibility weighting and combined with a standard table to produce current levels of mortality. This mortality was then projected forward to a period equivalent to the estimated duration of the Fund's liabilities. Annuity values calculated based on this mortality were compared to those produced by using a setback of standard tables. The result of the procedure indicated that these tables would produce liability values approximating the appropriate generational mortality tables used.

The discounted rate used to measure the total pension liability was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rates and that contributions from participating employers and non-employer contributing entities will be made at the actuarially determined rates approved by PRSAC taking into consideration the recommendation of the Fund's actuary. Based on those assumptions, the Fund's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

The long-term expected rate of return on pension plan investments was determined using a building block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

EAST CARROLL PARISH SHERIFF  
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 Notes to the Financial Statements (Continued)

Asset Class	Expected Rate of Return		
	Target Asset Allocation	Real Return Arithmetic Basis	Long-term Expected Portfolio Real Rate of Return
Equity Securities	62%	7.08%	4.39%
Fixed Income	25	1.44	0.36
Alternative Investments	13	4.38	05.7
Totals	100%		5.32
Inflation			2.55
Expected Arithmetic Nominal Return			7.87%

*Sensitivity of the Sheriffs' proportionate share of the net pension liability to changes in the discount rate.* The following presents the net pension liability of the participating employers calculated using the discount rate of 7.10%, as well as what the employers' net pension liability would be if it were calculated using a discount rate that is one percentage point lower, or one percentage point higher than the current rate.

	1% Decrease (6.90%)	Current Discount Rate (6.90%)	1% Increase (7.90%)
Sheriffs' proportionate share of the net pension liability	\$1,613,376	(\$146,939)	(\$1,614,808)

**7. POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS**

*Plan Description.* The East Carroll Parish Sheriff's Office (the Sheriff) provides certain continuing health care and life insurance benefits for its retired employees. The East Carroll Parish Sheriff's OPEB Plan (the OPEB Plan) is a single-employer defined benefit OPEB plan administered by the Sheriff. The authority to establish and/or amend the obligation of the employer, employees and retirees rests with the Sheriff. No assets are accumulated in a trust that meets the criteria in Governmental Accounting Standards Board (GASB).

*Benefits Provided* - Medical, dental, vision and life insurance benefits are provided through comprehensive plans and are made available to employees upon actual retirement. Employees retirement eligibility (D.R.O.P. entry) provisions are as follows: attainment of 30 years of service at any age, or age 55 and 12 years of service if earlier; for employees hired on or after January 1, 2012, the earliest of 55 and 30 years of service, age 60 and 20 years of service, and age 62 with 12 years of service. Notwithstanding this there is a minimum service requirement of 15 years for benefits.

Life insurance coverage is provided to retirees and 0% of the blended rate (active and retired) is paid by the employer. The amount of insurance coverage while active is continued after retirement, but insurance

EAST CARROLL PARISH SHERIFF  
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coverage amounts are reduced to 75% of the original amount at age 65 and to 50% of the original amount at age 70.

*Employees covered by benefit terms* - At June 30, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	16
Inactive employees entitled to but not yet receiving benefit payments	0
Active employees	42
Total employees	<u>58</u>

**Total OPEB Liability**

The Sheriff's total OPEB liability of \$684,229 was measured as of June 30, 2022 and was determined by an actuarial valuation as of that date.

*Actuarial Assumptions and other inputs* - The total OPEB liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.0% annually
Salary increases	3.0%, annually
Discount rate	2.16% annually (Beginning of Year to Determine ADC) 3.54% annually (As of End of Year Measurement Date)
Healthcare cost trend rates	5.5% annually until year 2030, then 4.5%
Mortality	SOA RP-2014 Table

The discount rate was based on the Bond Buyers' 20 Year General Obligation municipal bond index as of June 30, 2022, the end of the applicable measurement period.

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of ongoing evaluations of the assumptions from July 1, 2019 to June 30, 2022.

**Changes in the Total OPEB Liability**

Balance at June 30, 2021	\$701,672
Changes for the year:	
Service cost	22,257
Interest	15,396
Differences between expected and actual experience	95,166
Changes in assumptions	(135,098)
Benefit payments and net transfers	<u>(15,164)</u>
Net Changes	<u>(17,443)</u>

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 Notes to the Financial Statements (Continued)

Balance at June 30, 2022 \$684,229

*Sensitivity of the total OPEB liability to changes in the discount rate* - The following presents the total OPEB liability of the Sheriff, as well as what the Sheriff's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.54%) or 1-percentage-point higher (4.54%) than the current discount rate:

	<b>1.0% Decrease (2.54%)</b>	<b>Current Discount Rate (3.54%)</b>	<b>1.0% Increase (4.54%)</b>
<u>Total OPEB liability</u>	<u>\$790,453</u>	<u>\$684,226</u>	<u>\$599,030</u>

*Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates* - The following presents the total OPEB liability of the Sheriff, as well as what the Sheriff's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (4.5%) or 1-percentage-point higher (6.5%) than the current discount rate:

	<b>1.0% Decrease (4.5%)</b>	<b>Current Discount Rate (5.5%)</b>	<b>1.0% Increase (6.5%)</b>
<u>Total OPEB liability</u>	<u>\$679,032</u>	<u>\$684,229</u>	<u>\$690,034</u>

**OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB**

For the year ended June 30, 2022, the Sheriff recognized OPEB expense of \$48,572. At June 30, 2022, the Sheriff reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual expenditures	\$114,403	NONE
Changes in assumptions	52,734	(\$115,798)
Total	<u>\$167,137</u>	<u>(\$115,798)</u>

Amounts reported as deferred outflows of resources and deferred inflows resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30:	
2023	\$10,918
2024	10,918
2025	10,918
2026	10,918
2027	10,918
Thereafter	(\$3,252)

EAST CARROLL PARISH SHERIFF  
 Lake Providence, Louisiana  
 Notes to the Financial Statements (Continued)

**8. DEFERRED COMPENSATION**

All of the employees of the East Carroll Parish Sheriff are eligible to participate in the State of Louisiana deferred compensation plan. Employees may contribute up to 100% of their salary (not to exceed \$19,000 a year) to the plan on a pre-tax basis. The contributions are withheld from the employees' paycheck and the Sheriff matches up to 100% of allowed amount. The contributions are fully vested immediately and are remitted to a third-party administrator each pay period, where they are deposited to an account in the employee's name. The East Carroll Parish Sheriff does not assume any liability for the funds and does not have any control over the funds once they are remitted to the third-party administrator. During the year ended June 30, 2022, the Sheriff's matching funds totaled \$70,145.

**9. DUE FROM/TO OTHER FUNDS**

Individual balances due from/to other funds at June 30, 2022, are as follows:

	<u>Due To</u>	<u>Due From</u>
General Fund		\$4,452
Riverbend Detention Center	\$4,452	
East Carroll Commissary		43
Agency Funds-		
East Carroll Inmate	43	
Total	<u>\$4,495</u>	<u>\$4,495</u>

**10. INTERFUND TRANSACTIONS (FFS LEVEL ONLY)**

**Transfers In/Out**

	<u>Transfer In</u>	<u>Transfer Out</u>
General Fund		
Riverbend Detention Center	\$200,000	
Non Major Riverbend Commissary	700,000	
Riverbend Detention Center		
General Fund		\$200,000
Non Major East Carroll Detention		
Center	100,000	
Non Major Riverbend Commissary	100,000	
Non Major - East Carroll Detention Center		
General Fund		100,000
Non Major - Riverbend Commissary		
Riverbend Detention Center		100,000
General Fund		700,000
Total	<u>\$1,100,000</u>	<u>\$1,100,000</u>

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Transfers were made from the Nonmajor Riverbend Commissary Fund to the General Fund and Riverbend Detention Center for sheriffs commissary commission revenues. Transfer was made from Riverbend Detention Center to the General Fund to cover expenses associated with the detention center.

**11. LONG-TERM OBLIGATIONS**

On July 14, 2014, the sheriff issued \$14,945,000 in revenue bonds with interest rates of 6.50%. The net proceeds were used to purchase U.S. government securities. The bonds were issued to purchase Riverbend Correctional facility. On December 1, 2020 the sheriff issued \$9,595,000 in revenue refunding bonds with an interest rate of 2.72%. The bonds were issued to pay the 2014 revenue bonds.

The following is a summary of long-term obligation transactions for the year ended June 30, 2022:

	<u>Revenue Bonds</u>
Long-term obligations, June 30, 2021	\$8,780,000
Additions	NONE
Deletions	<u>(1,000,000)</u>
Long-term obligations, June 30, 2022	<u>\$7,780,000</u>

Revenue bonds payable at June 30, 2022, are comprised of the following individual issues:

\$9,595,000 - dated December 1, 2020. The principal is due in annual installments of \$815,000 to \$1,025,000 through June 1, 2029, with interest at 2.72 per cent. Debt retirement payments are made from the Detention Center Fund.	<u>\$7,780,000</u>
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Monthly deposits of approximately \$103,000 is required to be deposited in the debt service account to service the revenue bonds. The annual requirements to amortize outstanding bonds at June 30, 2022, are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$1,025,000	\$211,616	\$1,236,616
2024	1,050,000	183,736	1,233,736
2025	1,080,000	155,176	1,235,176
2026	1,110,000	125,800	1,235,800
2027	1,140,000	95,608	1,235,608
2028-2029	<u>2,375,000</u>	<u>97,376</u>	<u>2,472,376</u>
Total	<u>\$7,780,000</u>	<u>\$869,312</u>	<u>\$8,649,312</u>



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 Lake Providence, Louisiana  
 Notes to the Financial Statements (Continued)

**12. TAX COLLECTOR ENDING CASH BALANCE**

At June 30, 2022, the tax collector has cash and equivalents (book balances) totaling \$3,132 as follows:

Redemptions	\$3,130
Interest on tax account	<u>2</u>
Total ending cash balance	<u><u>\$3,132</u></u>

**13. AD VALOREM TAXES COLLECTED**

The tax collector has collected and disbursed the following taxes for the year ended June 30, 2022, by taxing body as follows:

Louisiana Forestry Service	\$3,146
Fifth District Levee Board	185,191
Louisiana Tax Commission	7,206
East Carroll Parish Assessor	385,403
East Carroll Parish Police Jury	2,669,514
East Carroll Parish School Board	735,895
East Carroll Parish Sheriff	575,750
East Carroll Parish Hospital	473,137
Lake Providence Port Commission	145,926
Bunches Bend Protection District	<u>506,277</u>
Total	<u><u>\$5,687,445</u></u>

**14. TAX UNCOLLECTED AND UNSETTLED**

At June 30, 2022 the tax collector has collected and settled all assessed taxes for the year ended June 30, 2022.

**15. LITIGATION AND CLAIMS**

At June 30, 2022, the East Carroll Parish Sheriff is involved in several lawsuits. In the opinion of the sheriff's legal counsel, the outcome will not materially affect the financial statements.

**16. EXPENDITURES OF THE SHERIFF'S OFFICE  
PAID BY THE PARISH POLICE JURY**

The East Carroll Parish Sheriff's office is located in the parish courthouse. The cost of maintaining and operating the courthouse, as required by Louisiana Revised Statute 33:4715, is paid by the East Carroll Parish Police Jury.

**REQUIRED SUPPLEMENTARY INFORMATION**

**PART II**

EAST CARROLL PARISH SHERIFF  
Lake Providence, Louisiana

BUDGETARY COMPARISON SCHEDULE  
GENERAL FUND  
For the Year Ended June 30, 2022

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL (BUDGETARY BASIS)	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>				
Taxes:				
Ad valorem	\$530,000	\$633,999	\$634,789	\$790
Sales	665,000	815,000	839,028	24,028
Intergovernmental revenues:				
Federal grants - federal revenue		5,499	10,750	5,251
State funds:				
State revenue sharing (net)	42,000	42,000	43,076	1,076
State supplemental pay	115,000	115,000	117,667	2,667
Other state grants	73,000	89,200	111,072	21,872
Fees, charges, and commissions for services:				
Commissions on licenses and taxes	30,000	30,000	26,879	(3,121)
Civil and criminal fees	94,500	94,500	61,494	(33,006)
Tax notices, etc	12,000	12,000	10,005	(1,995)
Bond fees	17,000	17,000	11,354	(5,646)
Use of money and property	500	500	690	190
Other revenue	123,495	138,273	136,656	(1,617)
Total revenues	<u>1,702,495</u>	<u>1,992,971</u>	<u>2,003,460</u>	<u>10,489</u>
<b>EXPENDITURES</b>				
Public safety:				
Current:				
Personal services and benefits	1,975,203	2,076,878	2,071,635	5,243
Operating services	222,100	324,300	338,237	(13,937)
Materials and supplies	48,200	136,200	116,200	20,000
Travel and other charges	41,782	41,782	32,925	8,857
Capital outlay	213,000	235,893	262,937	(27,044)
Total expenditures	<u>2,500,285</u>	<u>2,815,053</u>	<u>2,821,934</u>	<u>(6,881)</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>				
	<u>(797,790)</u>	<u>(822,082)</u>	<u>(818,474)</u>	<u>3,608</u>

(Continued)

EAST CARROLL PARISH SHERIFF  
 Lake Providence, Louisiana  
 BUDGETARY COMPARISON SCHEDULE  
 GENERAL FUND

	<u>ORIGINAL BUDGET</u>	<u>FINAL BUDGET</u>	<u>ACTUAL (BUDGETARY BASIS)</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<b>OTHER FINANCING SOURCE -</b>				
Transfers in	\$800,000	\$900,000	\$900,000	
Total financing sources	<u>800,000</u>	<u>900,000</u>	<u>900,000</u>	<u>NONE</u>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</b>	2,210	77,918	81,526	\$3,608
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>1,797,747</u>	<u>1,797,747</u>	<u>2,113,606</u>	<u>315,859</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$1,799,957</u>	<u>\$1,875,665</u>	<u>\$2,195,132</u>	<u>\$319,467</u>

(Concluded)

See independent auditor’s report and the related notes to the financial statements.

EAST CARROLL PARISH SHERIFF  
Lake Providence, Louisiana

BUDGETARY COMPARISON SCHEDULE  
RIVERBEND DETENTION CENTER FUND  
For the Year Ended June 30, 2022

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL (BUDGETARY BASIS)	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES</b>				
State funds - Feeding and keeping prisoners				
Feeding and keeping prisoners	\$9,452,500	\$11,652,500	\$12,706,273	\$1,053,773
Other state grants			111,250	111,250
Fees, charges, and commissions for services-				
Vending machine, phones, work release	1,150,000	1,190,000	1,316,258	126,258
Use of money and property	3,000	4,400	5,337	937
Other revenue	23,500	34,800	37,606	2,806
Total revenues	<u>10,629,000</u>	<u>12,881,700</u>	<u>14,176,724</u>	<u>1,295,024</u>
<b>EXPENDITURES</b>				
Public safety:				
Current:				
Personal services and benefits	1,033,350	926,250	903,603	22,647
Operating services	7,510,630	7,666,130	7,774,746	(108,616)
Materials and supplies	955,884	1,615,384	1,664,177	(48,793)
Travel and other charges	3,000	6,500	4,678	1,822
Debt service	1,597,350	1,597,350	1,249,216	348,134
Capital outlay		141,000	140,925	75
Total expenditures	<u>11,100,214</u>	<u>11,952,614</u>	<u>11,737,345</u>	<u>215,269</u>
<b>EXCESS (Deficiency) OF REVENUES OVER EXPENDITURES</b>	<u>(471,214)</u>	<u>929,086</u>	<u>2,439,379</u>	<u>1,510,293</u>
<b>OTHER FINANCING SOURCES (USE)</b>				
Transfers in	500,000	200,000	200,000	
Transfers out		(200,000)	(200,000)	
Total financing sources (use)	<u>500,000</u>	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USE</b>	28,786	929,086	2,439,379	1,510,293
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>9,234,658</u>	<u>9,234,658</u>	<u>14,615,284</u>	<u>1,510,293</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$9,263,444</u>	<u>\$10,163,744</u>	<u>\$17,054,663</u>	<u>\$3,020,586</u>

See independent auditor's report and the related notes to the financial statements.

EAST CARROLL PARISH SHERIFF  
Lake Providence, Louisiana

NOTE TO BUDGETARY COMPARISON SCHEDULE  
For the Year Ended June 30, 2022

A proposed budget, prepared on the modified accrual basis of accounting, is published in the official journal at least ten days prior to the public hearing. A public hearing is held at the East Carroll Parish Sheriff's office during the month of June for comments from taxpayers. The budget is then legally adopted by the sheriff and amended during the year, as necessary. The budget is established and controlled by the sheriff at the object level of expenditure. Appropriations lapse at year-end and must be reappropriated for the following year to be expended.

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying budgetary comparison schedule include the original adopted and amended budget amounts.

East Carroll Parish Sheriff  
 Schedule of Changes in Net OPEB Liability and Related Ratios  
 FYE June 30, 2022

<b>Total OPEB Liability</b>	2020	2021	2022
Service cost	\$20,602	\$22,083	\$22,257
Interest	18,434	14,771	15,396
Changes of benefits terms	NONE	NONE	NONE
Differences between expected and actual experience	35,457	14,230	95,166
Changes of assumptions	77,905	5,391	(135,098)
Benefit payments	(11,483)	(12,115)	(15,164)
Net change in total OPEB liability	140,915	44,360	(17,443)
Total OPEB liability - beginning	516,397	657,312	701,672
Total OPEB liability - ending	<u>\$657,312</u>	<u>\$701,672</u>	<u>\$684,229</u>
Covered employee payroll	\$1,437,767	\$1,480,900	\$2,117,547
Net OPEB liability as a percentage of covered-employee payroll	45.72%	47.38%	32.31%
Notes to Schedule			
<i>Benefit Changes</i>	None	None	None
<i>Changes in Assumptions</i>			
<i>Discount Rate</i>	3.50%	2.16%	3.54%
<i>Mortality</i>	RP-2014	RP-2014	RP-2014
<i>Trend</i>	Variable	Variable	Variable

This schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

See independent auditor's report and the related notes to the financial statements.



**East Carroll Parish Sheriff**  
**Schedule of Employer's Share of Net Pension Liability**  
**June 30, 2022**

Fiscal Year *	Employer Proportion of the Net Pension Liability (Asset)	Employer Proportionate Share of the Net Pension Liability (Asset)	Employer's Covered Employee Payroll	Employer's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of its Covered Employee Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2014	0.671241%	\$2,658,118	\$4,102,823	64.79%	87.34%
2015	0.497340%	\$2,216,902	\$3,297,443	67.23%	86.61%
2016	0.250416%	\$1,589,364	\$1,710,220	92.93%	82.09%
2017	0.253297%	\$1,099,573	\$1,759,101	62.51%	88.49%
2018	0.252545%	\$968,421	\$1,738,193	55.71%	90.41%
2019	0.278416%	\$1,316,971	\$1,949,875	67.54%	88.91%
2020	0.267092%	\$1,848,585	\$1,971,788	93.75%	84.73%
2021	0.296517%	(\$146,939)	\$2,160,271	(6.80)%	101.04%

\* Amounts presented were determined as of the measurement date (previous fiscal year end).

Note: - Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

See independent auditor's report and the related notes to the financial statements.

**East Carroll Parish Sheriff  
Schedule of Employer Contributions  
June 30, 2022**

Fiscal Year *	Contractually Required Contribution	Contributions in Relations to Contractual Required Contributions	Contribution Deficiency (Excess)	Employer's Covered Employee Payroll	Contributions as a Percentage of Covered Payroll
2014	\$569,882	\$569,882	\$0	\$4,102,823	13.89%
2015	\$469,886	\$469,886	\$0	\$3,297,443	14.25%
2016	\$235,156	\$235,156	\$0	\$1,710,220	13.75%
2017	\$233,081	\$233,081	\$0	\$1,759,101	13.25%
2018	\$221,620	\$221,620	\$0	\$1,738,193	12.75%
2019	\$238,850	\$238,850	\$0	\$1,949,875	12.25%
2020	\$241,555	\$241,555	\$0	\$1,971,788	12.25%
2021	\$264,633	\$264,633	\$0	\$2,160,271	12.25%

\* Amounts presented were determined as of the end of the fiscal year.

Note: - Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.

See independent auditor's report and the related notes to the financial statements.

STATE OF LOUISIANA

PARISH OF EAST CARROLL

**AFFIDAVIT  
WYDETTE L. WILLIAMS, SHERIFF OF EAST CARROLL PARISH**

BEFORE ME, the undersigned authority, personally came and appeared, WYDETTE L. WILLIAMS, SHERIFF OF EAST CARROLL PARISH, State of Louisiana, who after being duly sworn, deposed and said:

The following information is true and correct:

\$3,142 is the amount of cash on hand in the tax collector account on June, 30, 2022.


He further deposed and said:

All itemized statements of the amount of taxes collected for the tax year, 2021, by taxing authority, are true and correct.

All itemized statements of all taxes assessed and uncollected, which indicate the reasons for the failure to collect, by taxing authority, are true and correct.

  
\_\_\_\_\_  
WYDETTE L. WILLIAMS, SHERIFF  
SHERIFF & EX-OFFICIO TAX COLLECTOR

SWORN to and subscribed before me, Notary, this 10<sup>th</sup> day of August, 2022, in my office in Lake Providence, Louisiana.

  
\_\_\_\_\_  
LISA W. COODY, NOTARY PUBLIC #51645  
EAST CARROLL PARISH, LOUISIANA

Lisa W. Coody, #51645  
Ex-Officio Notary  
East Carroll Sheriff

**OTHER SUPPLEMENTARY INFORMATION**

**PART III**

EAST CARROLL PARISH SHERIFF  
Lake Providence, Louisiana

Schedule of Compensation, Benefits and Other Payments to Agency Head  
For the Year Ended June 30, 2022

WYDETTE WILLIAMS, SHERIFF

PURPOSE	AMOUNT
Salary	\$165,977
Expense allowance	16,598
Benefits-insurance	18,317
Benefits-retirement	22,365
Benefits-medicare	2,588
Benefits-deferred compensation	4,800
Registration fees	100
Housing and lodging	1,241
Cellphone	226
Membership dues-Sheriffs Association	15,215

See independent auditor's report.

EAST CARROLL PARISH SHERIFF  
Lake Providence, Louisiana  
SUPPLEMENTAL INFORMATION SCHEDULES  
For the Year Ended June 30, 2022

**NON MAJOR FUNDS**

**EAST CARROLL DETENTION CENTER OPERATING FUND**

The ECDC Operating Fund accounts for the state mowing contract and associated expenses.

**NARCOTICS FUND**

The Narcotics Fund accounts for monies seized from suspects and monies given the sheriff's office by court order on drug cases. These funds are restricted and are to used for drug enforcement.

**EAST CARROLL DETENTION CENTER COMMISSARY FUND**

The Commissary Fund accounts for the purchase and resale of personal items to the inmates at the East Carroll detention center.

**RIVERBEND DETENTION CENTER COMMISSARY FUND**

The Commissary Fund accounts for the purchase and resale of personal items to the inmates at the Riverbend detention center.

EAST CARROLL PARISH SHERIFF  
Lake Providence, Louisiana  
GOVERNMENTAL FUND TYPE - NON MAJOR FUNDS

Combining Balance Sheet, June 30, 2022

	<u>ECDC OPERATING</u>	<u>NARCOTICS</u>	<u>ECDC COMMISSARY</u>	<u>RBDC COMMISSARY</u>	<u>TOTAL</u>
<b>ASSETS</b>					
Cash	\$563,024	\$7,032	\$22,810	\$667,499	\$1,260,365
Accounts receivables	67,816			83,140	150,956
Due from other funds			43		43
Total Assets	<u>\$630,840</u>	<u>\$7,032</u>	<u>\$22,853</u>	<u>\$750,639</u>	<u>\$1,411,364</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities - Account payable				\$1,902	\$1,902
Fund Balances - public safety	<u>\$630,840</u>	<u>\$7,032</u>	<u>\$22,853</u>	<u>748,737</u>	<u>1,409,462</u>
Total Liabilities and Fund Balances - Reserved - public safety	<u>\$630,840</u>	<u>\$7,032</u>	<u>\$22,853</u>	<u>\$750,639</u>	<u>\$1,411,364</u>

See independent auditor's report.

EAST CARROLL PARISH SHERIFF  
Lake Providence, Louisiana  
GOVERNMENTAL FUND TYPE - NON MAJOR FUNDS

Combining Schedule of Revenues, Expenditures, and  
Changes in Fund Balances  
For the Year Ended June 30, 2022

	ECDC OPERATING	NARCOTICS	ECDC COMMISSARY	RBDC COMMISSARY	TOTAL
<b>REVENUES</b>					
State revenue	\$135,632				\$135,632
Use of money and property	207	\$3	\$10	\$342	562
Other revenues		300		971,309	971,609
Total revenues	<u>135,839</u>	<u>303</u>	<u>10</u>	<u>971,651</u>	<u>1,107,803</u>
<b>EXPENDITURES</b>					
Public safety:					
Current:					
Operating services	3,357	1,440		13,120	17,917
Materials and supplies	18,777			117	18,894
Total expenditures	<u>22,134</u>	<u>1,440</u>	NONE	<u>13,237</u>	<u>36,811</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<u>113,705</u>	<u>(1,137)</u>	<u>10</u>	<u>958,414</u>	<u>1,070,992</u>
<b>OTHER FINANCING USE</b>					
Transfer out	<u>(100,000)</u>			<u>(800,000)</u>	<u>(900,000)</u>
<b>EXCESS OF REVENUES OVER EXPENDITURES AND OTHER USE</b>	<u>13,705</u>	<u>(1,137)</u>	<u>10</u>	<u>158,414</u>	<u>170,992</u>
<b>FUND BALANCES AT BEGINNING OF YEAR</b>	<u>617,135</u>	<u>8,169</u>	<u>22,843</u>	<u>590,323</u>	<u>1,238,470</u>
<b>FUND BALANCES AT END OF YEAR</b>	<u>\$630,840</u>	<u>\$7,032</u>	<u>\$22,853</u>	<u>\$748,737</u>	<u>\$1,409,462</u>

See independent auditor's report.



EAST CARROLL PARISH SHERIFF  
 Lake Providence, Louisiana  
 JUSTICE SYSTEM FUNDING SCHEDULE - RECEIVING ENTITY  
 For the Year Ended June 30, 2022

CASH BASIS PRESENTATION	First Six Month Period Ended <u>12/31/2021</u>	Second Six Month Period Ended <u>6/30/2022</u>
<b>Receipts From:</b>		
East Carroll Parish Police Jury, Criminal Court Costs/Fees	<u>\$1,018</u>	<u>\$1,190</u>
<b>Total: Ending Balance of Amounts collected but not Received</b>	<u><u>NONE</u></u>	<u><u>NONE</u></u>

See independent auditor's report.

EAST CARROLL PARISH SHERIFF  
Lake Providence, Louisiana  
JUSTICE SYSTEM FUNDING SCHEDULE - COLLECTING/DISBURSING ENTITY  
For the Year Ended June 30, 2022

CASH BASIS PRESENTATION	First Six Month Period Ended 12/31/2021	Second Six Month Period Ended 6/30/2022
<b>Beginning Balance of Amounts Collected</b>	\$63,419	\$63,464
<b>Add: Collections</b>		
Civil Fees	18,616	23,535
Bond Fees	13,476	12,591
Asset Forfeiture/Sale	787	
Criminal Court Costs/Fees	199,065	210,043
Criminal Fines Other	106,777	108,565
Restitution	11,194	4,634
Interest Earnings on Collected Balances	24	25
Other		330
<b>Subtotal Collections</b>	<b>349,939</b>	<b>359,723</b>
<b>Less: Disbursements To Governments &amp; Nonprofits</b>		
Sixth Judicial District Expense Fund, Criminal Court Costs/Fees	5,955	6,124
Louisiana Traumatic Head & Spinal Cord, Criminal Court Costs/Fees	5,195	5,325
Sixth Judicial District Indigent Defender Board, Bond Fees	2,879	2,516
Sixth Judicial District Indigent Defender Board, Criminal Court Costs/Fees	54,090	55,922
North Louisiana Crime Lab, Criminal Court Costs/Fees	37,467	37,909
North Louisiana Crime Lab, Bond Fees	178	214
Louisiana Commission On Law Enforcement, Criminal Court Costs/Fees	2,817	2,743
East Carroll Parish Clerk of Court, Criminal Court Costs/Fees	27,875	28,909
East Carroll Parish Clerk of Court, Bond Fees	178	214
Louisiana Department of Wildlife and Fisheries, Criminal Court Costs/Fees	125	
Sixth Judicial District Attorney, Criminal Court Costs/Fees	23,349	24,162
Sixth Judicial District Attorney, Criminal Fines Other	13,048	13,343
Sixth Judicial District Attorney, Bond Fees	3,324	3,051
Sixth Judicial District Court Fund, Criminal Court Costs/Fees	14,095	19,823
Sixth Judicial District Court Fund, Criminal Fines Other	80,808	81,610
Sixth Judicial District Court Fund, Bond Fees	2,703	2,302
Treasurer-State of Louisiana, Criminal Court Costs/Fees	3,572	3,674
Louisiana State Police, Criminal Court Costs/Fees	125	140
Louisiana Disability Affairs Trust Fund, Criminal Court Costs/Fees	25	
Louisiana Supreme Court, Criminal Court Costs/Fees	593	609
<b>Less: Amounts Retained by Collecting Agency</b>		
East Carroll Parish Sheriff, Criminal Court Costs/Fees	23,788	25,022
East Carroll Parish Sheriff, Criminal Fines Other	12,820	13,041
East Carroll Parish Sheriff, Bond Fees	4,214	4,121
East Carroll Parish Sheriff, Civil Fees	1,117	1,390
East Carroll Parish Sheriff, Asset Forfeiture/Sale	751	

East Carroll Parish Sheriff  
 Justice System Funding Schedule -  
 Collecting/Disbursing  
 FYE June 30, 2022

Schedule 9

CASH BASIS PRESENTATION	First Six Month Period Ended 12/31/2021	Second Six Month Period Ended 6/30/2022
East Carroll Parish Sheriff, Other	\$24	\$25
<b>Less: Disbursements to Individuals/3rd Party Collection or Processing Agencies</b>		
Civil Fee Refunds	17,499	22,145
Restitution Payments to Individuals	11,244	4,884
Payments to 3 <sup>rd</sup> Party Collection/Processing Agencies	36	
<b>Subtotal Disbursements/Retainage</b>	349,894	359,218
<b>Total: Ending Balance of Amounts collected but not Disbursed/Retained</b>	<b>\$63,464</b>	<b>\$63,969</b>
<b>Other Information:</b>		
Ending Balance of Total Amounts Assessed but not yet Collected	NA	N/A
Total Waivers During the Fiscal Period	N/A	\$5,346,165

See independent auditor's report.

**REPORTS REQUIRED BY  
GOVERNMENT AUDITING STANDARDS  
PART IV**

Member:  
American Institute of  
Certified Public Accountants  
Society of Louisiana Certified  
Public Accountants

## MARY JO FINLEY, CPA, INC.

A PROFESSIONAL ACCOUNTING CORPORATION  
116 Professional Drive - West Monroe, LA 71291  
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Practice Limited to  
Governmental Accounting,  
Auditing and  
Financial Reporting

### **Independent Auditors Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards***

EAST CARROLL PARISH SHERIFF  
Lake Providence, Louisiana

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States and the *Louisiana Governmental Audit Guide*, the financial statements of the governmental activities, each major fund, the fiduciary funds, and the aggregate remaining fund information of the East Carroll Parish Sheriff, a component unit of the East Carroll Parish Police Jury, as of and for the year ended June 30, 2022 and the related notes to the financial statements, which collectively comprise the East Carroll Parish Sheriff's basic financial statements, and have issued my report thereon dated August 10, 2022.

#### **Report on Internal Control Over Financial Reporting**

In planning and performing my audit of the financial statements, I considered the Sheriff's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Sheriff's internal control. Accordingly, I do not express an opinion on the effectiveness of the Sheriff's internal control.

A *deficiency in internal control* exist when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

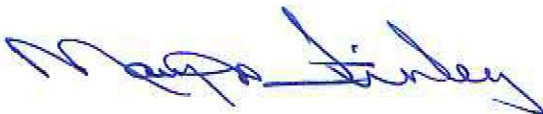
EAST CARROLL PARISH SHERIFF  
Lake Providence, Louisiana  
Independent Auditor's Report on Compliance  
And Internal Control Over Financial Reporting, etc.  
June 30, 2022

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether East Carroll Parish Sheriff's financial statements are free from material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that is required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the East Carroll Parish Sheriff's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the East Carroll Parish Sheriff's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



West Monroe, Louisiana  
August 10, 2022

EAST CARROLL PARISH SHERIFF  
Lake Providence, Louisiana

Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2022

**A. SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unmodified opinion on the annual financial statements of the East Carroll Parish Sheriff.
2. No instances of noncompliance material to the financial statements of the East Carroll Parish Sheriff were disclosed during the audit.
3. No material weaknesses relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control.

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

None

**EAST CARROLL PARISH SHERIFF**  
Lake Providence, Louisiana

**Summary Schedule of Prior Audit Findings**  
For the Year Ended June 30, 2022

There were no audit findings reported in the audit for the year ended June 30, 2021.



Member:  
American Institute of  
Certified Public Accountants  
Society of Louisiana Certified  
Public Accountants

**MARY JO FINLEY, CPA, INC.**  
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Practice Limited to  
Governmental Accounting,  
Auditing and  
Financial Reporting

Independent Accountant's Report  
on Applying Agreed-Upon Procedures

East Carroll Parish Sheriff  
P.O. Box 246  
Lake Providence, LA 71254

To the East Carroll Parish Sheriff

I have performed the procedures enumerated below on the control and compliance (C/C) areas identified in the Louisiana Legislative Auditor's (LLA's) Statewide Agreed-Upon Procedures (SAUPs) for the fiscal period July 1, 2021 through June 30, 2022. Management of East Carroll Parish Sheriff is responsible for those C/C areas identified in the SAUPs.

East Carroll Parish Sheriff has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of the engagement, which is to perform specified procedures on the C/C areas identified in LLA's SAUP's for the fiscal period July 1, 2021 through June 30, 2022. Additionally, LLA has agreed to and acknowledged that the procedures performed are appropriate for its purposes. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

**AGREED-UPON PROCEDURES**

**WRITTEN POLICIES AND PROCEDURES**

1. Obtain and inspect the entity's written policies and procedures and observe whether they address each of the following categories and subcategories if applicable to public funds and the entity's operations (or report that the entity does not have any written policies and procedures):
  - A. Budgeting, including preparing, adopting, monitoring, and amending the budget.
  - B. Purchasing, including (1) how purchases are initiated; (2) how vendors are added to the vendor list; (3) the preparation and approval process of purchase requisitions and purchase orders; (4) controls to ensure compliance with the public bid law; and (5) documentation required to be maintained for all bids and price quotes.
  - C. Disbursements, including processing, reviewing, and approving

- D. Receipts/Collections, including receiving, recording, and preparing deposits. Also, policies and procedures should include management's actions to determine the completeness of all collections for each type of revenue or agency fund additions (e.g., periodic confirmation with outside parties, reconciliation to utility billing after cutoff procedures, reconciliation of traffic ticket number sequences, agency fund forfeiture monies confirmation)
- E. Payroll/Personnel, including (1) payroll processing, and (2) reviewing and approving time and attendance records, including leave and overtime worked and (3) approval process for employees(s) rate of pay or approval and maintenance of pay rate schedule.
- F. Contracting, including (1) types of services requiring written contracts, (2) standard terms and conditions, (3) legal review, (4) approval process, and (5) monitoring process.
- G. Credit Cards (and debit cards, fuel cards, P-Cards, if applicable), including (1) how cards are to be controlled, (2) allowable business uses, (3) documentation requirements, (4) required approvers of statement, and (5) monitoring card usage (e.g., determining the reasonableness of fuel card purchases).
- H. Travel and expense reimbursement, including (1) allowable expenses, (2) dollar thresholds by category of expense, (3) documentation requirements, and (4) required approvers.
- I. Ethics, including (1) the prohibitions as defined in Louisiana Revised Statute 42:1111-1121, (2) actions to be taken if an ethics violation takes place, (3) system to monitor possible ethics violations, and (4) a requirement documentation is maintained to demonstrate that all employees and officials were notified of any changes to the entity's ethics policy.
- J. Debt Service, including (1) debt issuance approval, (2) continuing disclosure/EMMA reporting requirements, (3) debt reserve requirements, and (4) debt service requirements.
- K. Information Technology Disaster Recovery/Business Continuity, including (1) identification of critical data and frequency of data backups, (2) storage of backups in a separate physical location isolated from the network, (3) periodic testing/verification that backups can be restored, (4) use of antivirus software on all systems, (5) timely application of all available system and software patches/updates, and (6) identification of personnel, processes, and tools needed to recover operations after a critical event.
- L. Sexual Harassment, including R.S. 42:342-344 requirements for (1) agency responsibilities and prohibitions, (2) annual employee training, and (3) annual reporting.

Written policies and procedures were obtained and address the function noted above.

#### **BOARD (OR FINANCE COMMITTEE, IF APPLICABLE)**

The Sheriff does not have a board or finance committee, so this section is not applicable.

2. Obtain and inspect the board/committee minutes for the fiscal period, as well as the board's enabling legislation, charter, bylaws, or equivalent document in effect during the fiscal period, and:
  - a) Observe that the board/finance committee met with a quorum at least monthly, or on a frequency in accordance with the board's enabling legislation, charter, bylaws, or other equivalent document.
  - b) For those entities reporting on the governmental accounting model, observe whether the minutes referenced or included monthly budget-to-actual comparisons on the General Fund, quarterly budget-to-actual, at a minimum, on all special revenue funds.
  - c) For governmental entities, obtain the prior year audit report and observe the unassigned fund balance in the general fund. If the general fund had a negative ending unassigned fund balance in the prior year audit report, observe that the minutes for at least one meeting during the fiscal period referenced or included a formal plan to eliminate the negative unassigned fund balance in the general fund.

## **BANK RECONCILIATIONS**

3. Obtain a listing of entity bank accounts for the fiscal period from management and management's representation that the listing is complete. Ask management to identify the entity's main operating account. Select the entity's main operating account and randomly select 4 additional accounts (or all accounts if less than 5). Randomly select one month from the fiscal period, obtain and inspect the corresponding bank statement and reconciliation for each selected account, and observe that:
  - A) Bank reconciliations include evidence that they were prepared within 2 months of the related statement closing date (e.g., initialed and dated, electronically logged);
  - B) Bank reconciliations include evidence that a member of management/board member who does not handle cash, post ledgers, or issue checks has reviewed each bank reconciliation (e.g., initialed and dated, electronically logged); and,
  - C) Management has documentation reflecting that it has researched reconciling items that have been outstanding for more than 12 months from the statement closing date, if applicable.

The agency provided me with a certified list of all bank accounts. May, 2022 was randomly selected to be tested. For the 5 bank accounts selected for testing it was determined that all bank reconciliations were performed by the chief civil deputy and reviewed by the office administrator. There was evidence that the reconciliations are performed within 60 days of the bank statement date. 1 of the 5 accounts selected to test had outstanding reconciling items over 12 months.

## COLLECTIONS

4. Obtain a listing of deposit sites for the fiscal period where deposits for cash/checks/money orders (cash) are prepared and management's representation that the listing is complete. Randomly select 5 deposit sites (or all deposit sites if less than 5).

Agency provided me with a certified list of deposit sites and I verified that it was complete.

5. For each deposit site selected, obtain a listing of collection locations and management's representation that the listing is complete. Randomly select one collection location for each deposit site (i.e. 5 collection locations for 5 deposit sites), obtain and inspect written policies and procedures relating to employee job duties (if no written policies or procedures, inquire of employees about their job duties) at each collection location, and observe that job duties are properly segregated at each collection location such that:

- A) Employees responsible for cash collections do not share cash drawers/registers.
- B) Each employee responsible for collecting cash is not responsible for preparing/making bank deposits, unless another employee/official is responsible for reconciling collection documentation (e.g. pre-numbered receipts) to the deposit.
- C) Each employee responsible for collecting cash is not responsible for posting collection entries to the general ledger or subsidiary ledgers, unless another employee/official is responsible for reconciling ledger postings to each other and to the deposit.
- D) The employee(s) responsible for reconciling cash collections to the general ledger and/or subsidiary ledgers, by revenue source and/or agency fund additions are not responsible for collecting cash, unless another employee verifies the reconciliation.

The agency has 3 collection locations, one at the courthouse with one cash drawer for tickets and two cash drawers at the Sheriff's annex, one for taxes and one for fines and costs. The third location is the detention center and there is no cash drawer at the detention center. The detention center collects inmate funds. Multiple deputies work out of the cash drawers. All collection payments are posted to the fund when received by the deputies. The deposit at the sheriffs office is made by an office deputy and given to the chief civil deputy to reconcile and post to the accounting software. Bank reconciliations are prepared by the chief civil deputy and they are reviewed by the office administrator.

6. Obtain from management a copy of the bond or insurance policy for theft covering all employees who have access to cash. Observe the bond or insurance policy for theft was enforced during the fiscal period.

The East Carroll Parish Sheriff's office has surety bond coverage with employee dishonesty coverage for the sheriff's office employees that handle cash and cash equivalents.

7. Randomly select two deposit dates for each of the 5 bank accounts selected for procedure #3 under "Bank Reconciliations" above (select the next deposit date chronologically if no deposits were made on the dates randomly selected and randomly select a deposit if multiple deposits are made on the same day). *Alternately, the practitioner may use a source document other than bank statement when selecting the deposit dates for testing, such as a cash collection log, daily revenue report, receipt book, etc.* Obtain supporting documentation for each of the 10 deposits and:

- A) Observe that receipts are sequentially pre-numbered.
- B) Trace sequentially pre-numbered receipts, system reports, and other related collection documentation to the deposit slip.
- C) Trace the deposit slip total to the actual deposit per the bank statement.
- D) Observe that the deposit was made within one business day of receipt at the collection location (within one week if the depository is more than 10 miles from the collection location or the deposit is less than \$100 and the cash is stored securely in a locked safe or drawer).
- E) Trace the actual deposit per the bank statement to the general ledger.

The Sheriff's office does not use pre-numbered receipts. If a receipt is requested, it is printed from the computer. Deposit documentation was traced to the supporting documentation for the deposits. The deposit slips selected were traced to the bank statement. The deposits were traced to the posting in the GFA accounting software. Deposits are made daily.

**NON-PAYROLL DISBURSEMENTS (EXCLUDING CARD PURCHASES/PAYMENTS, TRAVEL REIMBURSEMENTS, AND PETTY CASH PURCHASES)**

8. Obtain a listing of locations that process payments for the fiscal period and management's representation that the listing is complete. Randomly select 5 locations (or all locations if less than 5).

Agency provided a complete list of locations that process payments and represented that the list was complete.

9. For each location selected under #8 above, obtain a listing of those employees involved with non-payroll purchasing and payment functions. Obtain written policies and procedures relating to employee job duties (if the agency has no written policies and procedures, inquire of employees about their job duties), and observe that job duties are properly segregated such that:

- A) At least two employees are involved in initiating a purchase request, approving a purchase, and placing an order/making the purchase.
- B) At least two employees are involved in processing and approving payments to vendors.

- C) The employee responsible for processing payments is prohibited from adding/modifying vendor files, unless another employee is responsible for periodically reviewing changes to vendor files.
- D) Either the employee/official responsible for signing checks mails the payment or gives the signed checks to an employee to mail who is not responsible for processing payments.

The East Carroll Parish Sheriff uses purchase orders and requisitions. The employees initiate purchases and the Sheriff, office administrator or the chief civil deputy approves and then authorizes the purchases. A designated deputy tracks and prepares purchase orders but does not have authority to approve them. Of the disbursements selected to be tested, all were processed with all of the required support. The chief civil deputy or assistant chief civil deputy adds all new vendors, with the approval of the Sheriff. Two different civil deputies enter all invoices into the GFA accounting system and initiates the checks. The sheriff, office administrator, or chief civil deputy sign all checks (2 signatures are required). The Sheriff reviews the financial reports and all invoices.

- 10. For each location selected under #8 above, obtain the entity's non-payroll disbursement transaction population (excluding cards and travel reimbursements) and obtain management's representation that the population is complete. Randomly select 5 disbursements for each location, obtain supporting documentation for each transaction and:

- A) Observe whether the disbursement matched the related original itemized invoice and supporting documentation indicates deliverables included on the invoice were received by the entity.
- B) Observe that the disbursement documentation included evidence (e.g., initial/date, electronic logging) of segregation of duties tested under #9, as applicable.

All disbursements selected to be tested had the proper support documentation. The civil deputy assigned to each fund initiates the disbursements and the sheriff, office administrator, or chief civil deputy sign the checks (2 signatures required). The chief civil deputy reconciles the bank statement and the office administrator reviews the reconciliations. The Sheriff reviews financial reports and invoices.

## **CREDIT CARDS/DEBIT CARDS/FUEL CARDS/P-CARDS**

- 11. Obtain from management a listing of all active credit cards, bank debit cards, fuel cards, and P-cards (cards) for the fiscal period, including the card numbers and the names of the persons who maintained possession of the cards. Obtain management's representation that the listing is complete.

The agency provided me with a certified statement for all credit cards, fuel cards, etc.

- 12. Using the listing prepared by management, randomly select 5 cards, (or all cards if less than 5) that were used during the fiscal period. Randomly select one monthly statement or combined statement

for each card (for a debit card, randomly select one monthly bank statement), obtain supporting documentation, and:

- A) Observe that there is evidence that the monthly statement or combined statement and supporting documentation (e.g., original receipts for credit/debit card purchases, exception reports for excessive fuel card usage) was reviewed and approved, in writing, (or electronically approved), by someone other than the authorized card holder.
- B) Observe that finance charges and late fees were not assessed on the selected statements.

The Sheriff has 3 credit card accounts with individual cards and 2 fuel card accounts with individual cards. The Sheriff is ultimately responsible for all purchases. The chief civil deputy and the office administrator review all credit card statements (excluding fuel), then the designated deputies initiate the checks and gives them to the sheriff, office administrator, or chief civil deputy to sign (2 signatures are required). The chief civil deputy reconciles the bank accounts and the office administrator reviews the reconciliations. The Sheriff and deputies are the authorized card holders.

There was no written documentation that the fuel card statements were reviewed for exceptions, unusual charges or excessive fuel charges.

There were no finance charges or late fees noted on the statements selected for testing.

- 13. Using the monthly statements or combined statements selected under #12 above, excluding fuel cards, randomly select 10 transactions (or all transactions if less than 10) from each statement, and obtain supporting documentation for the transactions (i.e. each card should have 10 transactions subject to testing). For each transaction, observe that it is supported by (1) an original itemized receipt that identifies precisely what was purchased, (2) written documentation of the business/public purpose, and (3) documentation of the individuals participating in meals (for meal charges only). For missing receipts, the practitioner should describe the nature of the transaction and note whether management had a compensating control to address missing receipts, such as a "missing receipt statement" that is subject to increased scrutiny.

The 2 credit card accounts were selected to test and May, 2022 was selected as the test month. 10 transactions were selected to test on Mastercard and Walmart credit cards. The credit charges tested were for business purposes. There was proper documentation for the credit card purchases. There were no charges on the credit card that meet the requirements for using the bid law.

## **TRAVEL AND EXPENSE REIMBURSEMENT**

- 14. Obtain from management a listing of all travel and travel-related expense reimbursements during the fiscal period and management's representation that the listing or general ledger is complete. Randomly select 5 reimbursements, obtain the related expense reimbursement forms/prepaid expense documentation of each selected reimbursement, as well as the supporting documentation. For each of the 5 reimbursements selected:

The agency provided me with a certified list of travel or related expense reimbursements during the testing period and represented that the list was complete. I randomly selected 5 reimbursements to be tested.

- A) If reimbursed using a per diem, observe the approved reimbursement rate is no more than those rates established either by the State of Louisiana or the U.S. General Services Administration ([www.gsa.gov](http://www.gsa.gov)).
- B) If reimbursed using actual costs, observe that the reimbursement is supported by an original itemized receipt that identifies precisely what was purchased.
- C) Observe that each reimbursement is supported by documentation of the business/public purpose (for meal charges, observe that the documentation includes the names of those individuals participating) and other documentation required by written policy (procedure #1h).
- D) Observe each reimbursement was reviewed and approved, in writing, by someone other than the person receiving reimbursement.

The agency has written policies or procedures for travel. The 5 randomly selected reimbursements for travel were tested against the policy - no exceptions were noted. It was noted the expenditures were for business purposes. All reimbursements were supported by proper documentation. The Sheriff, office administrator, or the chief civil deputy review and approve all travel reimbursements. The agency uses per diem for meal reimbursements and charges tested were in compliance with agency policies and procedures.

## CONTRACTS

15. Obtain from management a listing of all agreements/contracts for professional services, materials and supplies, leases, and construction activities that were initiated or renewed during the fiscal period. *Alternately, the practitioner may use an equivalent selection source, such as an active vendor list.* Obtain management's representation that the listing is complete. Randomly select 5 contracts (or all contracts if less than 5) from the listing, excluding the practitioner's contract, and:

The agency provided a certified list of contracts in effect during the test period.

- A) Observe whether the contract was bid in accordance with the Louisiana Public Bid Law (e.g., solicited quotes or bids, advertised), if required by law.
- B) Observe whether the contract was approved by the governing body/board, if required by policy or law (e.g., Lawrason Act, Home Rule Charter).
- C) If the contract was amended (e.g., change order), observe the original contract terms provided for such an amendment and that amendments were made in compliance with the



contract terms (e.g., if approval is required for any amendment, was approval documented.).

- D) Randomly select one payment from the fiscal period for each of the 5 contracts, obtain the supporting invoice, agree the invoice to the contract terms, and observe the invoice and related payment agreed to the terms and conditions of the contract.

The agency provided a certified statement for all contracts in effect during the test period. None of the contracts tested required compliance with the public bid law. The agency did solicit quotes to get the best deal for the Sheriff's office. The contracts selected were not amended. The contract payments that were tested were in compliance with the contract terms and conditions. All contracts are approved by the Sheriff.

## **PAYROLL AND PERSONNEL**

- 16. Obtain a listing of employees and officials employed during the fiscal period and management's representation that the listing is complete. Randomly select 5 employees or officials, obtain related paid salaries and personnel files, and agree paid salaries to authorized salaries/pay rates in the personnel files.

The agency provided a certified list of all employees with their authorized salaries. I randomly selected 5 employees and agreed their salaries to authorized salaries. No exceptions were noted.

- 17. Randomly select one pay period during the fiscal period. For the 5 employees or officials selected under #16 above, obtain attendance records and leave documentation for the pay period, and:
  - A) Observe all selected employees or officials documented their daily attendance and leave (e.g., vacation, sick, compensatory). (Note: Generally, officials are not eligible to earn leave and do not document their attendance and leave. However, if the official is earning leave according to a policy and/or contract, the official should document his/her daily attendance and leave.)
  - B) Observe whether supervisors approved the attendance and leave of the selected employees or officials.
  - C) Observe any leave accrued or taken during the pay period is reflected in the entity's cumulative leave records.
  - D) Observe the rate paid to the employees or officials agree to the authorized salary/pay rate found within the personnel file.

Of the 5 employees selected, all employees that are eligible to earn leave time documented their leave time taken. Timesheets were properly approved by the supervisors. The agency tracks leave time earned and used. The employees are not allowed to accumulate leave time and carry forward. The 5 employees that were chosen to be tested were paid in accordance

with the terms and conditions of their employment. All changes to the salaries of the 5 employees chosen were approved by the Sheriff in writing.

18. Obtain a listing of those employees or officials that received termination payments during the fiscal period and management's representation that the list is complete. Randomly select two employees or officials, obtain related documentation of the hours and pay rates used in management's termination payment calculations and the entity's policy on termination payments. Agree the hours to the employee or officials' cumulative leave records, agree the pay rates to the employee or officials' authorized pay rates in the employee or officials' personnel files, and agree the termination payment to entity policy.

The agency provided a certified list noting the number of employees that were terminated during the test period. One employee was terminated and was tested. The employee was not paid for any excess time or unauthorized pay rates. The termination pay appeared to agree with agency policies and procedures.

19. Obtain management's representation that employer and employee portions of third-party payroll related amounts (e.g., payroll taxes, retirement contributions, health insurance premiums, garnishments, workers' compensation premiums, etc.) have been paid, and any associated forms have been filed, by required deadlines.

During testing of the agency it was determined that the East Carroll Parish Sheriff is submitting payroll tax, retirement contributions, and required forms by the required deadlines.

## **ETHICS (EXCLUDING NONPROFITS)**

20. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain ethics documentation from management and:

- A) Observe whether the documentation demonstrates each employee/official completed one hour of ethics training during the fiscal period.
- B) Observe whether the entity maintains documentation which demonstrates each employee and official were notified of any changes to the entity's ethic policy during the fiscal period, as applicable.

The agency provided support for ethics training for the 5 employees. There were no changes to the ethics policy during the fiscal period.

## **DEBT SERVICE**

21. Obtain a listing of bonds/notes and other debt instruments issued during the fiscal period and management's representation that the listing is complete. Select all debt instruments on the listing, obtain supporting documentation, and observe State Bond Commission approval was obtained for each debt instrument issued.

The East Carroll Parish Sheriff had no bonds/notes or other debt instruments issued during the fiscal period that required bond commission approval.

22. Obtain a listing of bonds/notes outstanding at the end of the fiscal period and management's representation that the listing is complete. Randomly select one bond/note, inspect debt covenants, obtain supporting documentation for the reserve balance and payments, and agree actual reserve balances and payments to those required by debt covenants (including contingency funds, short-lived asset funds, or other funds required by the debt covenants).

The East Carroll Parish Sheriff had outstanding debt at the end of the fiscal period. The debt service requirements were tested during the audit. It appears the agency is in compliance with debt covenants.

## **OTHER**

23. Obtain a listing of misappropriations of public funds and assets during the fiscal period and management's representation that the listing is complete. Select all misappropriations on the listing, obtain supporting documentation, and observe that the entity reported the misappropriation(s) to the legislative auditor and the district attorney of the parish in which the entity is domiciled.

The East Carroll Parish Sheriff has no known misappropriation of funds during the test period.

24. Observe that the entity has posted on its premises and website, the notice required by R.S. 24:523.1 concerning the reporting of misappropriation, fraud, waste, or abuse of public funds.

I observed the fraud hotline notice posted on the premises and the agency website.

## **INFORMATION TECHNOLOGY DISASTER RECOVERY/BUSINESS CONTINUITY**

25. Perform the following procedures, **verbally discuss the results with management, and report "We performed the procedure and discussed the results with management."**
  - A) Obtain and inspect the entity's most recent documentation that it has backed up its critical data (if no written documentation, inquire of personnel responsible for backing up critical data) and observe that such backup occurred within the past week. If backups are stored on a physical medium (e.g., tapes, CDS), observe evidence that the backups are encrypted before being transported.
  - B) Obtain and inspect the entity's most recent documentation that it has tested/verified that its backups can be restored (if no written documentation, inquire of personnel responsible for testing/verifying backup restoration) and observe evidence that the test/verification was successfully performed within the past 3 months.

- C) Obtain a listing of the entity's computers currently in use and their related locations, and management's representation that the listing is complete. Randomly select 5 computers and observe while management demonstrates that the selected computers have current and active antivirus software and that the operating system and accounting system software in use are currently supported by the vendor.

I performed the procedure and discussed the results with management. It appears agency is in compliance with attributes above.

## **SEXUAL HARASSMENT**

26. Using the 5 randomly selected employees/officials from procedure #16 under "Payroll and Personnel" above, obtain sexual harassment training documentation from management, and observe the documentation demonstrates each employee/official completed at least one hour of sexual harassment training during the calendar year.

The agency provided support for sexual harassment training for the 5 employees randomly selected to be tested.

27. Observe the entity has posted its sexual harassment policy and complaint procedure on its website (or in a conspicuous location on the entity's premises if the entity does not have a website).

I observed the sexual harassment policy posted on the premises and on the agency website.

28. Obtain the entity's annual sexual harassment report for the current fiscal period, observe that the report was dated on or before February 1, and observe it includes the applicable requirements of R.S. 42:344;

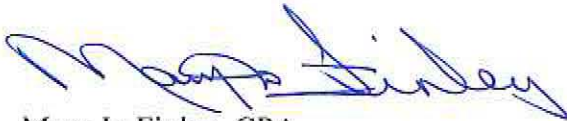
- A) Number and percentage of public servants in the agency who have completed the training requirements;
- B) Number of sexual harassment complaints received by the agency;
- C) Number of complaints which resulted in a finding that sexual harassment occurred;
- D) Number of complaints in which the finding of sexual harassment resulted in discipline or corrective action; and
- E) Amount of time it took to resolve each complaint.

For the current fiscal period the sheriff prepared an annual report in February, 2022 for fiscal period 2021. The agency did not have any complaints noted during the test period. Only the post certified employees had the sexual harassment training. Several employees took the supervisor sexual harassment training course instead of the sexual harassment course.

I was engaged by East Carroll Parish Sheriff to perform this agreed-upon procedures engagement and conducted my engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and applicable standards of *Government Auditing Standards*. I was not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on those C/C areas identified in the SAUPs. Accordingly, I do not express such an opinion or conclusion. Had I performed additional procedures, other matters might have come to my attention that would have been reported to you.

I am required to be independent of East Carroll Parish Sheriff and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements related to my agreed-upon procedures engagement.

This report is intended solely to describe the scope of testing performed on those C/C areas identified in the SAUPs, and the result of that testing, and not to provide an opinion on control or compliance. Accordingly, this report is not suitable for any other purpose. Under Louisiana Revised Statute 24:513, this report is distributed by the LLA as a public document.

A handwritten signature in blue ink, appearing to read "Mary Jo Finley". The signature is fluid and cursive, with a large initial "M" and "J".

Mary Jo Finley, CPA  
August 10, 2022